

116TH CONGRESS
2D SESSION

S. 4537

To provide for economic recovery, and for other purposes.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 8, 2020

Mr. CRUZ introduced the following bill; which was read twice and referred to
the Committee on Finance

A BILL

To provide for economic recovery, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE, ETC.**

4 (a) SHORT TITLE.—This Act may be cited as the
5 “Reinvigorating the Economy, Creating Opportunity for
6 every Vocation, Employer, Retiree & Youth Act” or the
7 “RECOVERY Act”.

8 (b) TABLE OF CONTENTS.—The table of contents of
9 this Act is as follows:

Sec. 1. Short title, etc.

TITLE I—SAFELY RETURNING PEOPLE TO WORK: EMPLOYMENT
AND THE WORKPLACE

Subtitle A—Workplace Safety

- Sec. 101. Establishment of tax credit for employee testing for COVID–19.
- Sec. 102. Right to test.
- Sec. 103. Safe and healthy workplace tax credit.
- Sec. 104. Improvements to the pandemic emergency unemployment compensation program.
- Sec. 105. Income exclusion for certain amounts received in 2020.
- Sec. 106. Inclusion of equipment, systems, and technologies to combat the spread of pathogens in the definition of airport development of a public-use airport.

Subtitle B—Coronavirus Liability Relief

- Sec. 111. Short title.
- Sec. 112. Findings and purposes.
- Sec. 113. Definitions.

PART I—LIABILITY RELIEF

SUBPART A—LIABILITY LIMITATIONS FOR INDIVIDUALS AND ENTITIES ENGAGED IN BUSINESSES, SERVICES, ACTIVITIES, OR ACCOMMODATIONS

- Sec. 121. Application of subpart.
- Sec. 122. Liability; safe harbor.

SUBPART B—LIABILITY LIMITATIONS FOR HEALTH CARE PROVIDERS

- Sec. 131. Application of subpart.
- Sec. 132. Liability for health care professionals and health care facilities during coronavirus public health emergency.

SUBPART C—SUBSTANTIVE AND PROCEDURAL PROVISIONS FOR CORONAVIRUS-RELATED ACTIONS GENERALLY

- Sec. 141. Jurisdiction.
- Sec. 142. Limitations on suits.
- Sec. 143. Procedures for suit in district courts of the United States.
- Sec. 144. Demand letters; cause of action.

SUBPART D—RELATION TO LABOR AND EMPLOYMENT LAWS

- Sec. 151. Limitation on violations under specific laws.
- Sec. 152. Liability for conducting testing at workplace.
- Sec. 153. Joint employment and independent contracting.
- Sec. 154. Exclusion of certain notification requirements as a result of the COVID–19 public health emergency.

PART II—PRODUCTS

- Sec. 161. Applicability of the targeted liability protections for pandemic and epidemic products and security countermeasures with respect to COVID–19.

PART III—GENERAL PROVISIONS

- Sec. 171. Severability.

TITLE II—THE NEXT GREAT AMERICAN ECONOMIC RECOVERY: JOB CREATION

- Sec. 201. Expensing of certain property.
- Sec. 202. Temporary suspension of payroll taxes.
- Sec. 203. Onshoring Rare Earths Act.
- Sec. 204. Eligibility of 501(c)(6) organizations for loans under the paycheck protection program.
- Sec. 205. LIFT UP Act.
- Sec. 206. REINS Act.
- Sec. 207. Bank Regulatory Relief.
- Sec. 208. Congressional review for coronavirus regulations.
- Sec. 209. BEAT CHINA Act.
- Sec. 210. Funding for SPR Petroleum Account.
- Sec. 211. Expansion of research credit for qualified small businesses.
- Sec. 212. Extension of aviation excise tax holiday.

TITLE III—ESTABLISHING LONG-TERM RETIREMENT SECURITY

- Sec. 301. Allowance of delay in making 2020 retirement contributions.
- Sec. 302. Conversion of certain 2020 distributions to qualified loans for purposes of CARES Act.
- Sec. 303. Indexing of certain assets for purposes of determining gain or loss.
- Sec. 304. Retirement freedom.

TITLE IV—FOR OUR CHILDREN: SAFELY RETURNING KIDS TO SCHOOL

- Sec. 401. Education Freedom Scholarships and Opportunity.
- Sec. 402. Helping parents educate children during the coronavirus pandemic.
- Sec. 403. Safe School Student Protective Equipment Tax Credit.

TITLE V—DRIVING COVID CURES & TREATMENT INNOVATION

- Sec. 501. Results for coronavirus patients.
- Sec. 502. Equal access to care.
- Sec. 503. Pandemic health care access.
- Sec. 504. Bilateral cooperative agreement.
- Sec. 505. Price transparency requirements.
- Sec. 506. Affordable health care options.
- Sec. 507. Increasing access to tax-free care.
- Sec. 508. Access to direct medical care.

TITLE VI—MISCELLANEOUS

- Sec. 601. Preventing discrimination against religious individuals and institutions.
- Sec. 602. RECLAIM Act.
- Sec. 603. Above-the-line deduction for charitable contributions for individuals not itemizing deductions.
- Sec. 604. Sunset of CARES Act spending.
- Sec. 605. Sunset of programs and facilities of the Federal Reserve.

1 **TITLE I—SAFELY RETURNING**
 2 **PEOPLE TO WORK: EMPLOY-**
 3 **MENT AND THE WORKPLACE**
 4 **Subtitle A—Workplace Safety**

5 **SEC. 101. ESTABLISHMENT OF TAX CREDIT FOR EMPLOYEE**
 6 **TESTING FOR COVID-19.**

7 (a) IN GENERAL.—For purposes of section 38 of the
 8 Internal Revenue Code of 1986, the COVID-19 employee
 9 testing credit shall be treated as a credit listed at the end
 10 of subsection (b) of such section. For purposes of this sub-
 11 section, the COVID-19 employee testing credit is an
 12 amount equal to the product of—

13 (1) the number of qualified COVID-19 tests
 14 administered to any employee of the taxpayer after
 15 the date of enactment of this Act and before Janu-
 16 ary 1, 2021; and

17 (2) \$150.

18 (b) LIMITATION.—For purposes of paragraph (1) of
 19 subsection (a), the credit allowed under such subsection
 20 shall not include any tests which are in excess of one quali-
 21 fied COVID-19 test for each employee for every 2 cal-
 22 endar weeks during calendar year 2020.

23 (c) QUALIFIED COVID-19 TEST.—

24 (1) IN GENERAL.—For purposes of this section,
 25 the term “qualified COVID-19 test” means—

1 (A) any diagnostic test for the detection of
2 the virus SARS-CoV-2 or coronavirus disease
3 2019 (COVID-19); or

4 (B) any serology test for the detection of
5 antibodies to such virus,

6 which has been cleared or approved by the Food and
7 Drug Administration or by the public health depart-
8 ment of a State (or such other State entity as des-
9 ignated by the governor of the State) for such pur-
10 pose and which is not provided to an employee after
11 the date on which such employee has tested positive
12 for the virus described in subparagraph (A) or the
13 antibodies described in subparagraph (B).

14 (2) DEFINITIONS.—For purposes of this sec-
15 tion—

16 (A) COVID-19.—References to COVID-
17 19 include a reference to any other coronavirus
18 with pandemic potential.

19 (B) EMPLOYEE, EMPLOYER.—The terms
20 “employee” and “employer” have the respective
21 meanings given such terms in section 101 of
22 the Americans with Disabilities Act of 1990 (42
23 U.S.C. 12111).

24 (3) CLARIFICATION.—A qualified COVID-19
25 test shall be considered to be a medical examination

1 that is job-related and consistent with business ne-
 2 cessity, for purposes of section 102(d) of the Ameri-
 3 cans with Disabilities Act of 1990 (42 U.S.C.
 4 12112(d)). It shall not be unlawful under section
 5 102(a) of such Act (42 U.S.C. 12112(d)) for an em-
 6 ployer to require such a test of an employee.

7 (d) ALLOWANCE OF DEDUCTION.—Nothing in this
 8 section or the Internal Revenue Code of 1986 shall pro-
 9 hibit any deduction which is otherwise allowable with re-
 10 spect to any expense incurred by the taxpayer for the ac-
 11 quisition or purchase of any COVID–19 test which is
 12 taken into account under subsection (a).

13 **SEC. 102. RIGHT TO TEST.**

14 (a) IN GENERAL.—Notwithstanding chapter V of the
 15 Federal Food, Drug, and Cosmetic Act (21 U.S.C. 351
 16 et seq.) and section 353 of the Public Health Service Act
 17 (42 U.S.C. 263a), during any public health emergency de-
 18 clared by the Secretary of Health and Human Services
 19 (referred to in this section as the “Secretary”) under sec-
 20 tion 319 of the Public Health Service Act (42 U.S.C.
 21 247d) or by a State in accordance with the law of the
 22 State, the public health department of such State (or such
 23 other State entity as designated by the governor of the
 24 State) may clear or approve diagnostic tests or diagnostic

1 devices, for use in that State during the applicable public
2 health emergency only.

3 (b) APPLICATION.—An approval or clearance pursu-
4 ant to subsection (a) may—

5 (1) allow for the preparation, compounding, as-
6 sembly, propagation, manufacture, development,
7 sale, distribution, or use of a specified diagnostic
8 test or diagnostic device to address the health diag-
9 nostic needs of the State during the public health
10 emergency;

11 (2) apply to a diagnostic test or diagnostic de-
12 vice needed to address the health diagnostic needs of
13 the State during the public health emergency, as de-
14 termined by the State, including, but not limited to,
15 a test or device that uses reagents or swabbing (in-
16 cluding self-swab);

17 (3) apply to the testing of patients if the State
18 certifies that the test can be validated, as deter-
19 mined by the State; and

20 (4) apply to laboratory-developed tests per-
21 formed by laboratories and hospitals certified under
22 section 353 of the Public Health Service Act (42
23 U.S.C. 263a), and to such tests performed by clin-
24 ical laboratory companies.

25 (c) SUSPENSION ENFORCEMENT BY FDA.—

1 (1) IN GENERAL.—Except as provided in para-
2 graph (1), with respect to a diagnostic test or diag-
3 nostic device approved or cleared by a State pursu-
4 ant to subsection (a), the Secretary may not, for the
5 duration of the applicable public health emergency
6 engage in any enforcement action—

7 (A) with respect to the test or device, to
8 the extent that such test or device is distributed
9 and used within the State granting the approval
10 or clearance in accordance with the require-
11 ments of the State;

12 (B) against a State or State entity that
13 clears or approves the test or device in accord-
14 ance with this section; or

15 (C) against any State, entity of a State,
16 health care provider, health care facility, labora-
17 tory, educational institution, manufacturer, or
18 distributor that prepares, propagates, com-
19 pounds, assembles, or processes a diagnostic
20 test or diagnostic device by chemical, physical,
21 biological, or other procedure for such test or
22 device or develops, manufactures, distributes,
23 sells, administers, or evaluates such test—

1 (i) within the applicable State in ac-
2 cordance with the requirements of the
3 State; or

4 (ii) for the applicable State or individ-
5 uals or entities that are located within the
6 applicable State.

7 (2) EXCEPTION.—The provisions of paragraph
8 (1) shall not apply with respect to a State if the gov-
9 ernor of the State requests that enforcement con-
10 tinue in the State during the public health emer-
11 gency.

12 (d) ACTION BY FDA AFTER PUBLIC HEALTH EMER-
13 GENCY.—Not later than 180 days after the end of any
14 public health emergency under which a State exercises its
15 authority under subsection (a) with respect to a diagnostic
16 test or diagnostic device, if the Food and Drug Adminis-
17 tration has not cleared or approved such test or device
18 under chapter V of the Federal Food, Drug, and Cosmetic
19 Act, the Secretary shall review and make a final deter-
20 mination, within such 180-day period, with respect to such
21 test or device for clearance or approval.

22 (e) DIAGNOSTIC TESTS AND DIAGNOSTIC DE-
23 VICES.—In this section, the terms “diagnostic test” and
24 “diagnostic device” include in vitro diagnostic products,
25 laboratory developed tests, viral tests, serological and anti-

1 body tests, and any other test used to identify, analyze,
 2 or investigate a disease.

3 **SEC. 103. SAFE AND HEALTHY WORKPLACE TAX CREDIT.**

4 (a) IN GENERAL.—In the case of an employer, there
 5 shall be allowed as a credit against applicable employment
 6 taxes for each calendar quarter an amount equal to 50
 7 percent of the sum of—

8 (1) the qualified employee protection expenses,

9 (2) the qualified workplace reconfiguration ex-
 10 penses, and

11 (3) the qualified workplace technology expenses,
 12 paid or incurred by the employer during such calendar
 13 quarter.

14 (b) LIMITATIONS AND REFUNDABILITY.—

15 (1) OVERALL DOLLAR LIMITATION ON CRED-
 16 IT.—

17 (A) IN GENERAL.—The amount of the
 18 credit allowed under subsection (a) with respect
 19 to any employer for any calendar quarter shall
 20 not exceed the excess (if any) of—

21 (i) the applicable dollar limit with re-
 22 spect to such employer for such calendar
 23 quarter, over

24 (ii) the aggregate credits allowed
 25 under subsection (a) with respect to such

1 employer for all preceding calendar quar-
2 ters.

3 (B) APPLICABLE DOLLAR LIMIT.—The
4 term “applicable dollar limit” means, with re-
5 spect to any employer for any calendar quarter,
6 the sum of—

7 (i) \$1,000, multiplied by the average
8 number of employees employed by such
9 employer during such calendar quarter not
10 in excess of 500, plus

11 (ii) \$750, multiplied by such average
12 number of employees in excess of 500 but
13 not in excess of 1,000, plus

14 (iii) \$500, multiplied by such average
15 number of employees in excess of 1,000.

16 (2) CREDIT LIMITED TO EMPLOYMENT
17 TAXES.—The credit allowed by subsection (a) with
18 respect to any calendar quarter shall not exceed the
19 applicable employment taxes (reduced by any credits
20 allowed under subsections (e) and (f) of section
21 3111 of the Internal Revenue Code of 1986, sections
22 7001 and 7003 of the Families First Coronavirus
23 Response Act, and section 2301 of the CARES Act)
24 on the wages paid with respect to the employment

1 of all the employees of the employer for such cal-
 2 endar quarter.

3 (3) REFUNDABILITY OF EXCESS CREDIT.—

4 (A) IN GENERAL.—If the amount of the
 5 credit under subsection (a) exceeds the limita-
 6 tion of paragraph (2) for any calendar quarter,
 7 such excess shall be treated as an overpayment
 8 that shall be refunded under sections 6402(a)
 9 and 6413(b) of the Internal Revenue Code of
 10 1986.

11 (B) TREATMENT OF PAYMENTS.—For pur-
 12 poses of section 1324 of title 31, United States
 13 Code, any amounts due to the employer under
 14 this paragraph shall be treated in the same
 15 manner as a refund due from a credit provision
 16 referred to in subsection (b)(2) of such section.

17 (c) QUALIFIED EMPLOYEE PROTECTION EX-
 18 PENSES.—For purposes of this section, the term “quali-
 19 fied employee protection expenses” means amounts paid
 20 or incurred by the employer for—

21 (1) equipment to protect employees and cus-
 22 tomers of the employer from contracting COVID–19,
 23 including masks, gloves, and disinfectants, and

24 (2) cleaning products or services related to pre-
 25 venting the spread of COVID–19.

1 Such term shall not include any expense for which the
2 COVID–19 employee testing credit under section 101 is
3 allowed.

4 (d) QUALIFIED WORKPLACE RECONFIGURATION EX-
5 PENSES.—For purposes of this section—

6 (1) IN GENERAL.—The term “qualified work-
7 place reconfiguration expenses” means amounts paid
8 or incurred by the employer to design and recon-
9 figure retail space, work areas, break areas, or other
10 areas that employees or customers regularly use in
11 the ordinary course of the employer’s trade or busi-
12 ness if such design and reconfiguration—

13 (A) has a primary purpose of preventing
14 the spread of COVID–19,

15 (B) is with respect to tangible property
16 (within the meaning of section 168 of the Inter-
17 nal Revenue Code of 1986) which is located in
18 the United States and which is leased or owned
19 by the employer,

20 (C) is commensurate with the risks faced
21 by the employees or customers, or is consistent
22 with recommendations made by the Centers for
23 Disease Control and Prevention or the Occupa-
24 tional Safety and Health Administration,

1 (D) is completed pursuant to a reconfig-
2 uration (or similar) plan that was not in place
3 before March 13, 2020, and

4 (E) is completed before January 1, 2021.

5 (2) REGULATIONS.—The Secretary shall pre-
6 scribe such regulations and other guidance as may
7 be necessary or appropriate to carry out the pur-
8 poses of this subsection, including guidance defining
9 primary purpose and reconfiguration plan.

10 (e) QUALIFIED WORKPLACE TECHNOLOGY EX-
11 PENSES.—For purposes of this section—

12 (1) IN GENERAL.—The term “qualified work-
13 place technology expenses” means amounts paid or
14 incurred by the employer for technology systems
15 that employees or customers use in the ordinary
16 course of the employer’s trade or business if such
17 technology system—

18 (A) has a primary purpose of preventing
19 the spread of COVID–19,

20 (B) is used for limiting physical contact
21 between customers and employees in the United
22 States,

23 (C) is commensurate with the risks faced
24 by the employees or customers, or is consistent
25 with recommendations made by the Centers for

1 Disease Control and Prevention or the Occupa-
2 tional Safety and Health Administration,

3 (D) is not acquired by the employer pursu-
4 ant to a plan that was in place before March
5 13, 2020, and

6 (E) is placed in service by the employer be-
7 fore January 1, 2021.

8 (2) TECHNOLOGY SYSTEMS.—The term “tech-
9 nology systems” means computer software (as de-
10 fined in section 167(f)(1) of the Internal Revenue
11 Code of 1986) and qualified technological equipment
12 (as defined in section 168(i)(2) of such Code).

13 (3) REGULATIONS.—The Secretary shall pre-
14 scribe such regulations and other guidance as may
15 be necessary or appropriate to carry out the pur-
16 poses of this subsection, including guidance defining
17 the terms “primary purpose” and “plan”.

18 (f) OTHER DEFINITIONS.—For purposes of this sec-
19 tion—

20 (1) APPLICABLE EMPLOYMENT TAXES.—The
21 term “applicable employment taxes” means the fol-
22 lowing:

23 (A) The taxes imposed under section
24 3111(a) of the Internal Revenue Code of 1986.

1 (B) So much of the taxes imposed under
2 section 3221(a) of such Code as are attrib-
3 utable to the rate in effect under section
4 3111(a) of such Code.

5 (2) COVID-19.—Except where the context
6 clearly indicates otherwise, any reference in this sec-
7 tion to COVID-19 shall be treated as including a
8 reference to the virus which causes COVID-19.

9 (3) SECRETARY.—The term “Secretary” means
10 the Secretary of the Treasury or such Secretary’s
11 delegate.

12 (4) OTHER TERMS.—Any term used in this sec-
13 tion which is also used in chapter 21 or 22 of the
14 Internal Revenue Code of 1986 shall have the same
15 meaning as when used in such chapter.

16 (g) CERTAIN GOVERNMENTAL EMPLOYERS.—This
17 section shall not apply to the Government of the United
18 States, the government of any State or political subdivi-
19 sion thereof, or any agency or instrumentality of any of
20 the foregoing.

21 (h) RULES RELATING TO EMPLOYER, ETC.—

22 (1) AGGREGATION RULE.—All persons treated
23 as a single employer under subsection (a) or (b) of
24 section 52 of the Internal Revenue Code of 1986, or
25 subsection (m) or (o) of section 414 of such Code,

1 shall be treated as one employer for purposes of this
 2 section.

3 (2) THIRD-PARTY PAYORS.—Any credit allowed
 4 under subsection (a) shall be treated as a credit de-
 5 scribed in section 3511(d)(2) of such Code.

6 (i) TREATMENT OF DEPOSITS.—The Secretary shall
 7 waive any penalty under section 6656 of the Internal Rev-
 8 enue Code of 1986 for any failure to make a deposit of
 9 any applicable employment taxes if the Secretary deter-
 10 mines that such failure was due to the reasonable anticipa-
 11 tion of the credit allowed under subsection (a).

12 (j) CREDIT FOR SELF-EMPLOYED INDIVIDUALS.—

13 (1) IN GENERAL.—In the case of a self-em-
 14 ployed individual, there shall be allowed as a credit
 15 against the tax imposed by subtitle A of the Internal
 16 Revenue Code of 1986 for any taxable year an
 17 amount equal to 50 percent of the sum of—

18 (A) the qualified employee protection ex-
 19 penses (as determined by treating the self-em-
 20 ployed individual both as the employer and an
 21 employee),

22 (B) the qualified workplace reconfiguration
 23 expenses (as so determined), and

24 (C) the qualified workplace technology ex-
 25 penses (as so determined),

1 paid or incurred by the individual during such tax-
2 able year.

3 (2) LIMITATION.—The amount of the credit al-
4 lowed under paragraph (1) with respect to any self-
5 employed individual for any taxable year shall not
6 exceed \$500.

7 (3) REFUNDABILITY.—

8 (A) IN GENERAL.—The credit determined
9 under paragraph (1) shall be treated as a credit
10 allowed to the taxpayer under subpart C of part
11 IV of subchapter A of chapter 1 of such Code.

12 (B) TREATMENT OF PAYMENTS.—For pur-
13 poses of section 1324 of title 31, United States
14 Code, any refund due from the credit deter-
15 mined under paragraph (1) shall be treated in
16 the same manner as a refund due from a credit
17 provision referred to in subsection (b)(2) of
18 such section.

19 (4) SELF-EMPLOYED INDIVIDUAL.—

20 (A) IN GENERAL.—For purposes of this
21 section, the term “self-employed individual”
22 means an individual who regularly carries on
23 any trade or business within the meaning of
24 section 1402 of the Internal Revenue Code of

1 1986, other than any such trade or business
2 which is carried on by a partnership.

3 (B) DOCUMENTATION.—No credit shall be
4 allowed under paragraph (1) to any individual
5 unless the individual maintains such docu-
6 mentation as the Secretary may prescribe to es-
7 tablish such individual as an eligible self-em-
8 ployed individual.

9 (k) SPECIAL RULES.—

10 (1) DENIAL OF DOUBLE BENEFIT.—For pur-
11 poses of this section—

12 (A) IN GENERAL.—Any deduction or other
13 credit otherwise allowable under any provision
14 of the Internal Revenue Code of 1986 with re-
15 spect to any expense for which a credit is al-
16 lowed under this section shall be reduced by the
17 amount of the credit under this section with re-
18 spect to such expense.

19 (B) BASIS ADJUSTMENT.—If a credit is al-
20 lowed under this section with respect to any
21 property of a character which is subject to the
22 allowance for depreciation under section 167 of
23 such Code, the basis of such property shall be
24 reduced by the amount of the credit so allowed,
25 and such reduction shall be taken into account

1 before determining the amount of any allowance
2 for depreciation with respect to such property
3 for purposes of such Code.

4 (C) EXPENSES NOT TAKEN INTO ACCOUNT
5 MORE THAN ONCE.—The same expense shall
6 not be treated as described in more than one
7 paragraph of subsection (a) or more than one
8 subparagraph of subsection (j)(1), whichever is
9 applicable.

10 (D) EMPLOYER OR SELF-EMPLOYMENT
11 CREDIT ALLOWED.—The credit under sub-
12 section (a) and the credit for self-employed indi-
13 viduals under subsection (j) shall not apply to
14 the same taxpayer.

15 (2) ELECTION NOT TO HAVE SECTION APPLY.—
16 This section shall not apply with respect to any em-
17 ployer for any calendar quarter, or with respect to
18 any self-employed individual for any taxable year, if
19 such employer or self-employed individual elects (at
20 such time and in such manner as the Secretary may
21 prescribe) not to have this section apply.

22 (I) TRANSFERS TO CERTAIN TRUST FUNDS.—There
23 are hereby appropriated to the Federal Old-Age and Sur-
24 vivors Insurance Trust Fund and the Federal Disability
25 Insurance Trust Fund established under section 201 of

1 the Social Security Act (42 U.S.C. 401) and the Social
 2 Security Equivalent Benefit Account established under
 3 section 15A(a) of the Railroad Retirement Act of 1974
 4 (45 U.S.C. 231n–1(a)) amounts equal to the reduction in
 5 revenues to the Treasury by reason of this section (without
 6 regard to this subsection). Amounts appropriated by the
 7 preceding sentence shall be transferred from the general
 8 fund at such times and in such manner as to replicate
 9 to the extent possible the transfers which would have oc-
 10 curred to such Trust Fund or Account had this section
 11 not been enacted.

12 (m) REGULATIONS AND GUIDANCE.—The Secretary
 13 shall prescribe such regulations and other guidance as
 14 may be necessary or appropriate to carry out the purposes
 15 of this section, including—

16 (1) with respect to the application of the credit
 17 under subsection (a) to third-party payors (including
 18 professional employer organizations, certified profes-
 19 sional employer organizations, or agents under sec-
 20 tion 3504 of the Internal Revenue Code of 1986),
 21 regulations or other guidance allowing such payors
 22 to submit documentation necessary to substantiate
 23 the amount of the credit allowed under subsection
 24 (a),

1 (2) regulations or other guidance for recap-
 2 turing the benefit of credits determined under sub-
 3 section (a) in cases where there is a subsequent ad-
 4 justment to the credit determined under such sub-
 5 section, and

6 (3) regulations or other guidance to prevent
 7 abuse of the purposes of this section.

8 (n) APPLICATION.—This section shall only apply to
 9 amounts paid or incurred after the date of the enactment
 10 of this Act, and before January 1, 2021.

11 **SEC. 104. IMPROVEMENTS TO THE PANDEMIC EMERGENCY**

12 **UNEMPLOYMENT COMPENSATION PROGRAM.**

13 Section 2107(a) of the Relief for Workers Affected
 14 by Coronavirus Act (contained in subtitle A of title II of
 15 division A of the CARES Act (Public Law 116–136)) is
 16 amended by adding at the end the following new para-
 17 graphs:

18 “(7) TERMINATION OF BENEFITS IF THE INDIVIDUAL
 19 REFUSES TO TAKE PRIOR JOB.—Beginning
 20 30 days after the date of enactment of this para-
 21 graph, any agreement under this section shall pro-
 22 vide that an individual is not eligible to receive pay-
 23 ments of pandemic emergency unemployment com-
 24 pensation if an employer offers the individual the job

1 back for which unemployment benefits were based
2 on and the individual refuses to take such job.

3 “(8) REQUIREMENT FOR RETURN TO WORK NO-
4 TIFICATION AND REPORTING.—Beginning 30 days
5 after the date of enactment of this paragraph, any
6 agreement under this section shall require that the
7 State has in place a process to address refusal to re-
8 turn to work or refusal of suitable work that in-
9 cludes the following:

10 “(A) Providing a plain-language notice to
11 individuals at the time of applying for benefits
12 regarding State law provisions relating to each
13 of the following:

14 “(i) Return to work requirements.

15 “(ii) Rights to refuse to return to
16 work or to refuse suitable work.

17 “(iii) How to contest the denial of a
18 claim that has been denied due to a claim
19 by an employer that the individual refused
20 to return to work or refused suitable work.

21 “(B) Providing a plain-language notice to
22 employers through any system used by employ-
23 ers or any regular correspondence sent to em-
24 ployers regarding how to notify the State if an
25 individual refuses to return to work.

1 “(C) Other items determined appropriate
2 by the Secretary of Labor.”.

3 **SEC. 105. INCOME EXCLUSION FOR CERTAIN AMOUNTS RE-**
4 **CEIVED IN 2020.**

5 (a) IN GENERAL.—For purposes of chapter 1 of the
6 Internal Revenue Code of 1986, in the case of an indi-
7 vidual, gross income shall not include any amount of
8 earned income (as defined in section 32(c)(2) of such
9 Code, determined without regard to section 32(d)) re-
10 ceived after August 31, 2020, and before January 1, 2021.

11 (b) LIMITATION.—The aggregate amount excluded
12 from gross income under subsection (a) shall not exceed
13 \$10,000.

14 (c) EXCEPTION.—Subsection (a) shall not apply to
15 any amount received as unemployment compensation
16 under State or Federal law, including under the Federal-
17 State Extended Unemployment Compensation Act, the
18 pandemic unemployment assistance program under sec-
19 tion 2102 of the Relief for Workers Affected by
20 Coronavirus Act (contained in subtitle A of title II of divi-
21 sion A of the CARES Act (Public Law 116–136)), or the
22 pandemic emergency unemployment compensation pro-
23 gram under section 2107 of such title II.

24 (d) ELECTION TO DETERMINE CHILD TAX CREDIT
25 AND EARNED INCOME TAX CREDIT WITHOUT REGARD TO

1 THIS SECTION.—For purposes of applying sections 24
 2 and 32 of the Internal Revenue Code of 1986 for any tax-
 3 able year ending in 2020, a taxpayer may elect to treat
 4 amounts excluded from gross income under subsection (a)
 5 as earned income.

6 **SEC. 106. INCLUSION OF EQUIPMENT, SYSTEMS, AND TECH-**
 7 **NOLOGIES TO COMBAT THE SPREAD OF**
 8 **PATHOGENS IN THE DEFINITION OF AIRPORT**
 9 **DEVELOPMENT OF A PUBLIC-USE AIRPORT.**

10 Section 47102(3)(B) of title 49, United States Code,
 11 is amended—

12 (1) in clause (ix), by striking “and” after the
 13 semicolon;

14 (2) in clause (x), by striking the period at the
 15 end and inserting “; and”; and

16 (3) by adding at the end the following:

17 “(xi) equipment, systems and tech-
 18 nologies to combat the spread of patho-
 19 gens.”.

20 **Subtitle B—Coronavirus Liability**
 21 **Relief**

22 **SEC. 111. SHORT TITLE.**

23 This subtitle may be cited as the “Safeguarding
 24 America’s Frontline Employees To Offer Work Opportuni-

1 ties Required to Kickstart the Economy Act” or the
2 “SAFE TO WORK Act”.

3 **SEC. 112. FINDINGS AND PURPOSES.**

4 (a) FINDINGS.—Congress finds the following:

5 (1) The SARS-CoV-2 virus that originated in
6 China and causes the disease COVID-19 has caused
7 untold misery and devastation throughout the world,
8 including in the United States.

9 (2) For months, frontline health care workers
10 and health care facilities have fought the virus with
11 courage and resolve. They did so at first with very
12 little information about how to treat the virus and
13 developed strategies to save lives of the people of the
14 United States in real time. They risked their per-
15 sonal health and wellbeing to protect and treat their
16 patients.

17 (3) Businesses in the United States kicked into
18 action to produce and procure personal protective
19 equipment, such as masks, gloves, face shields, and
20 hand sanitizer, and other necessary medical supplies,
21 such as ventilators, at unprecedented rates.

22 (4) To halt the spread of the disease, State and
23 local governments took drastic measures. They shut
24 down small and large businesses, schools, colleges
25 and universities, religious, philanthropic and other

1 nonprofit institutions, and local government agen-
2 cies. They ordered people to remain in their homes.

3 (5) This standstill was needed to slow the
4 spread of the virus. But it devastated the economy
5 of the United States. The sum of hundreds of local-
6 level and State-level decisions to close nearly every
7 space in which people might gather brought inter-
8 state commerce nearly to a halt.

9 (6) This halt led to the loss of millions of jobs.
10 These lost jobs were not a natural consequence of
11 the economic environment, but rather the result of
12 a drastic, though temporary, response to the unprec-
13 edented nature of this global pandemic.

14 (7) Congress passed a series of statutes to ad-
15 dress the health care and economic crises—the
16 Coronavirus Preparedness and Response Supple-
17 mental Appropriations Act, 2020 (Public Law 116–
18 123; 134 Stat. 146), the Families First Coronavirus
19 Response Act (Public Law 116–127; 134 Stat. 178),
20 the Coronavirus Aid, Relief, and Economic Security
21 Act or the CARES Act (Public Law 116–136), and
22 the Paycheck Protection Program and Health Care
23 Enhancement Act (Public Law 116–139; 134 Stat.
24 620). In these laws Congress exercised its power
25 under the Commerce and Spending Clauses of the

1 Constitution of the United States to direct trillions
2 of taxpayer dollars toward efforts to aid workers,
3 businesses, State and local governments, health care
4 workers, and patients.

5 (8) This legislation provided short-term insula-
6 tion from the worst of the economic storm, but these
7 laws alone cannot protect the United States from
8 further devastation. Only reopening the economy so
9 that workers can get back to work and students can
10 get back to school can accomplish that goal.

11 (9) The Constitution of the United States spe-
12 cifically enumerates the legislative powers of Con-
13 gress. One of those powers is the regulation of inter-
14 state commerce. The Government is not a substitute
15 for the economy, but it has the authority and the
16 duty to act when interstate commerce is threatened
17 and damaged. As applied to the present crisis, Con-
18 gress can deploy its power over interstate commerce
19 to promote a prudent reopening of businesses and
20 other organizations that serve as the foundation and
21 backbone of the national economy and of commerce
22 among the States. These include small and large
23 businesses, schools (which are substantial employers
24 in their own right and provide necessary services to
25 enable parents and other caregivers to return to

1 work), colleges and universities (which are substan-
2 tial employers and supply the interstate market for
3 higher-education services), religious, philanthropic
4 and other nonprofit institutions (which are substan-
5 tial employers and provide necessary services to their
6 communities), and local government agencies.

7 (10) Congress must also ensure that the Na-
8 tion's health care workers and health care facilities
9 are able to act fully to defeat the virus.

10 (11) Congress must also safeguard its invest-
11 ment of taxpayer dollars under the CARES Act and
12 other coronavirus legislation. Congress must ensure
13 that those funds are used to help businesses and
14 workers survive and recover from the economic cri-
15 sis, and to help health care workers and health care
16 facilities defeat the virus. CARES Act funds cannot
17 be diverted from these important purposes to line
18 the pockets of the trial bar.

19 (12) One of the chief impediments to the con-
20 tinued flow of interstate commerce as this public
21 health crisis has unfolded is the risk of litigation.
22 Small and large businesses, schools, colleges and
23 universities, religious, philanthropic and other non-
24 profit institutions, and local government agencies
25 confront the risk of a tidal wave of lawsuits accusing

1 them of exposing employees, customers, students,
2 and worshipers to coronavirus. Health care workers
3 face the threat of lawsuits arising from their efforts
4 to fight the virus.

5 (13) They confront this litigation risk even as
6 they work tirelessly to comply with the coronavirus
7 guidance, rules, and regulations issued by local gov-
8 ernments, State governments, and the Federal Gov-
9 ernment. They confront this risk notwithstanding
10 equipment and staffing shortages. And they confront
11 this risk while also grappling with constantly chang-
12 ing information on how best to protect employees,
13 customers, students, and worshipers from the virus,
14 and how best to treat it.

15 (14) These lawsuits pose a substantial risk to
16 interstate commerce because they threaten to keep
17 small and large businesses, schools, colleges and uni-
18 versities, religious, philanthropic and other nonprofit
19 institutions, and local government agencies from re-
20 opening for fear of expensive litigation that might
21 prove to be meritless. These lawsuits further threat-
22 en to undermine the Nation's fight against the virus
23 by exposing our health care workers and health care
24 facilities to liability for difficult medical decisions

1 they have made under trying and uncertain cir-
2 cumstances.

3 (15) These lawsuits also risk diverting taxpayer
4 money provided under the CARES Act and other
5 coronavirus legislation from its intended purposes to
6 the pockets of opportunistic trial lawyers.

7 (16) This risk is not purely local. It is nec-
8 essarily national in scale. A patchwork of local and
9 State rules governing liability in coronavirus-related
10 lawsuits creates tremendous unpredictability for ev-
11 eryone participating in interstate commerce and acts
12 as a significant drag on national recovery. The ag-
13 gregation of each individual potential liability risk
14 poses a substantial and unprecedented threat to
15 interstate commerce.

16 (17) The accumulated economic risks for these
17 potential defendants directly and substantially af-
18 fects interstate commerce. Individuals and entities
19 potentially subject to coronavirus-related liability will
20 structure their decision making to avoid that liabil-
21 ity. Small and large businesses, schools, colleges and
22 universities, religious, philanthropic and other non-
23 profit institutions, and local government agencies
24 may decline to reopen because of the risk of litiga-
25 tion. They may limit their output or engagement

1 with customers and communities to avoid the risk of
2 litigation. These individual economic decisions sub-
3 stantially affect interstate commerce because, as a
4 whole, they will prevent the free and fair exchange
5 of goods and services across State lines. Such eco-
6 nomic activity that, individually and in the aggre-
7 gate, substantially affects interstate commerce is
8 precisely the sort of conduct that should be subject
9 to congressional regulation.

10 (18) Lawsuits against health care workers and
11 facilities pose a similarly dangerous risk to interstate
12 commerce. Interstate commerce will not truly re-
13 bound from this crisis until the virus is defeated,
14 and that will not happen unless health care workers
15 and facilities are free to combat vigorously the virus
16 and treat patients with coronavirus and those other-
17 wise impacted by the response to coronavirus.

18 (19) Subjecting health care workers and facili-
19 ties to onerous litigation even as they have done
20 their level best to combat a virus about which very
21 little was known when it arrived in the United
22 States would divert important health care resources
23 from hospitals and providers to courtrooms.

24 (20) Such a diversion would substantially affect
25 interstate commerce by degrading the national ca-

1 pacity for combating the virus and saving patients,
2 thereby substantially elongating the period before
3 interstate commerce could fully re-engage.

4 (21) Congress also has the authority to deter-
5 mine the jurisdiction of the courts of the United
6 States, to set the standards for causes of action they
7 can hear, and to establish the rules by which those
8 causes of action should proceed. Congress therefore
9 must act to set rules governing liability in
10 coronavirus-related lawsuits.

11 (22) These rules necessarily must be temporary
12 and carefully tailored to the interstate crisis caused
13 by the coronavirus pandemic. They must extend no
14 further than necessary to meet this uniquely na-
15 tional crisis for which a patchwork of State and local
16 tort laws are ill-suited.

17 (23) Because of the national scope of the eco-
18 nomic and health care dangers posed by the risks of
19 coronavirus-related lawsuits, establishing temporary
20 rules governing liability for certain coronavirus-re-
21 lated tort claims is a necessary and proper means of
22 carrying into execution Congress's power to regulate
23 commerce among the several States.

24 (24) Because Congress must safeguard the in-
25 vestment of taxpayer dollars it made in the CARES

1 Act and other coronavirus legislation, and ensure
2 that they are used for their intended purposes and
3 not diverted for other purposes, establishing tem-
4 porary rules governing liability for certain
5 coronavirus-related tort claims is a necessary and
6 proper means of carrying into execution Congress's
7 power to provide for the general welfare of the
8 United States.

9 (b) PURPOSES.—Pursuant to the powers delegated to
10 Congress by article I, section 8, clauses 1, 3, 9, and 18,
11 and article III, section 2, clause 1 of the Constitution of
12 the United States, the purposes of this subtitle are to—

13 (1) establish necessary and consistent standards
14 for litigating certain claims specific to the unique
15 coronavirus pandemic;

16 (2) prevent the overburdening of the court sys-
17 tems with undue litigation;

18 (3) encourage planning, care, and appropriate
19 risk management by small and large businesses,
20 schools, colleges and universities, religious, philan-
21 thropic and other nonprofit institutions, local gov-
22 ernment agencies, and health care providers;

23 (4) ensure that the Nation's recovery from the
24 coronavirus economic crisis is not burdened or
25 slowed by the substantial risk of litigation;

1 (5) prevent litigation brought to extract settle-
 2 ments and enrich trial lawyers rather than vindicate
 3 meritorious claims;

4 (6) protect interstate commerce from the bur-
 5 dens of potentially meritless litigation;

6 (7) ensure the economic recovery proceeds with-
 7 out artificial and unnecessary delay;

8 (8) protect the interests of the taxpayers by en-
 9 suring that emergency taxpayer support continues to
 10 aid businesses, workers, and health care providers
 11 rather than enrich trial lawyers; and

12 (9) protect the highest and best ideals of the
 13 national economy, so businesses can produce and
 14 serve their customers, workers can work, teachers
 15 can teach, students can learn, and believers can wor-
 16 ship.

17 **SEC. 113. DEFINITIONS.**

18 In this subtitle:

19 (1) **APPLICABLE GOVERNMENT STANDARDS**
 20 **AND GUIDANCE.**—The term “applicable government
 21 standards and guidance” means—

22 (A) any mandatory standards or regula-
 23 tions specifically concerning the prevention or
 24 mitigation of the transmission of coronavirus
 25 issued by the Federal Government, or a State

1 or local government with jurisdiction over an in-
2 dividual or entity, whether provided by execu-
3 tive, judicial, or legislative order; and

4 (B) with respect to an individual or entity
5 that, at the time of the actual, alleged, feared,
6 or potential for exposure to coronavirus is not
7 subject to any mandatory standards or regula-
8 tions described in subparagraph (A), any guid-
9 ance, standards, or regulations specifically con-
10 cerning the prevention or mitigation of the
11 transmission of coronavirus issued by the Fed-
12 eral Government, or a State or local govern-
13 ment with jurisdiction over the individual or en-
14 tity.

15 (2) BUSINESSES, SERVICES, ACTIVITIES, OR AC-
16 COMMODATIONS.—The term “businesses, services,
17 activities, or accommodations” means any act by an
18 individual or entity, irrespective of whether the act
19 is carried on for profit, that is interstate or foreign
20 commerce, that involves persons or things in inter-
21 state or foreign commerce, that involves the channels
22 or instrumentalities of interstate or foreign com-
23 merce, that substantially affects interstate or foreign
24 commerce, or that is otherwise an act subject to reg-
25 ulation by Congress as necessary and proper to

1 carry into execution Congress’s powers to regulate
 2 interstate or foreign commerce or to spend funds for
 3 the general welfare.

4 (3) CORONAVIRUS.—The term “coronavirus”
 5 means any disease, health condition, or threat of
 6 harm caused by the SARS-CoV-2 virus or a virus
 7 mutating therefrom.

8 (4) CORONAVIRUS EXPOSURE ACTION.—

9 (A) IN GENERAL.—The term “coronavirus
 10 exposure action” means a civil action—

11 (i) brought by a person who suffered
 12 personal injury or is at risk of suffering
 13 personal injury, or a representative of a
 14 person who suffered personal injury or is
 15 at risk of suffering personal injury;

16 (ii) brought against an individual or
 17 entity engaged in businesses, services, ac-
 18 tivities, or accommodations; and

19 (iii) alleging that an actual, alleged,
 20 feared, or potential for exposure to
 21 coronavirus caused the personal injury or
 22 risk of personal injury, that—

23 (I) occurred in the course of the
 24 businesses, services, activities, or ac-

1 commodations of the individual or en-
2 tity; and

3 (II) occurred—

4 (aa) on or after December 1,
5 2019; and

6 (bb) before the later of—

7 (AA) October 1, 2024;

8 or

9 (BB) the date on which

10 there is no declaration by
11 the Secretary of Health and
12 Human Services under sec-
13 tion 319F–3(b) of the Pub-
14 lic Health Service Act (42
15 U.S.C. 247d–6d(b)) (relat-
16 ing to medical counter-
17 measures) that is in effect
18 with respect to coronavirus,
19 including the Declaration
20 Under the Public Readiness
21 and Emergency Prepared-
22 ness Act for Medical Coun-
23 termeasures Against
24 COVID–19 (85 Fed. Reg.
25 15198) issued by the Sec-

(i) a criminal, civil, or administrative enforcement action brought by the Federal Government or any State, local, or Tribal government; or

(5) CORONAVIRUS-RELATED ACTION.—The term “coronavirus-related action” means a coronavirus exposure action or a coronavirus-related medical liability action.

23 (A) the diagnosis, prevention, or treatment
24 of coronavirus;

1 (B) the assessment or care of an individual
 2 with a confirmed or suspected case of
 3 coronavirus; or

4 (C) the care of any individual who is ad-
 5 mitted to, presents to, receives services from, or
 6 resides at, a health care provider for any pur-
 7 pose during the period of a Federal emergency
 8 declaration concerning coronavirus, if such pro-
 9 vider's decisions or activities with respect to
 10 such individual are impacted as a result of
 11 coronavirus.

12 (7) CORONAVIRUS-RELATED MEDICAL LIABIL-
 13 ITY ACTION.—

14 (A) IN GENERAL.—The term “coronavirus-
 15 related medical liability action” means a civil
 16 action—

17 (i) brought by a person who suffered
 18 personal injury, or a representative of a
 19 person who suffered personal injury;

20 (ii) brought against a health care pro-
 21 vider; and

22 (iii) alleging any harm, damage,
 23 breach, or tort resulting in the personal in-
 24 jury alleged to have been caused by, be
 25 arising out of, or be related to a health

1 care provider's act or omission in the
2 course of arranging for or providing
3 coronavirus-related health care services
4 that occurred—

5 (I) on or after December 1,
6 2019; and

7 (II) before the later of—

8 (aa) October 1, 2024; or

9 (bb) the date on which there
10 is no declaration by the Secretary
11 of Health and Human Services
12 under section 319F–3(b) of the
13 Public Health Service Act (42
14 U.S.C. 247d–6d(b)) (relating to
15 covered countermeasures) that is
16 in effect with respect to
17 coronavirus, including the Dec-
18 laration Under the Public Readiness
19 and Emergency Preparedness
20 Act for Medical Counter-
21 measures Against COVID–19 (85
22 Fed. Reg. 15198) issued by the
23 Secretary of Health and Human
24 Services on March 17, 2020.

1 (B) EXCLUSIONS.—The term
 2 “coronavirus-related medical liability action”
 3 does not include—

4 (i) a criminal, civil, or administrative
 5 enforcement action brought by the Federal
 6 Government or any State, local, or Tribal
 7 government; or

8 (ii) a claim alleging intentional dis-
 9 crimination on the basis of race, color, na-
 10 tional origin, religion, sex (including preg-
 11 nancy), disability, genetic information, or
 12 age.

13 (8) EMPLOYER.—The term “employer”—

14 (A) means any person serving as an em-
 15 ployer or acting directly in the interest of an
 16 employer in relation to an employee;

17 (B) includes a public agency; and

18 (C) does not include any labor organization
 19 (other than when acting as an employer) or any
 20 person acting in the capacity of officer or agent
 21 of such labor organization.

22 (9) GOVERNMENT.—The term “government”
 23 means an agency, instrumentality, or other entity of
 24 the Federal Government, a State government (in-
 25 cluding multijurisdictional agencies, instrumental-

1 ities, and entities), a local government, or a Tribal
2 government.

3 (10) GROSS NEGLIGENCE.—The term “gross
4 negligence” means a conscious, voluntary act or
5 omission in reckless disregard of—

6 (A) a legal duty;

7 (B) the consequences to another party; and

8 (C) applicable government standards and
9 guidance.

10 (11) HARM.—The term “harm” includes—

11 (A) physical and nonphysical contact that
12 results in personal injury to an individual; and

13 (B) economic and noneconomic losses.

14 (12) HEALTH CARE PROVIDER.—

15 (A) IN GENERAL.—The term “health care
16 provider” means any person, including an
17 agent, volunteer (subject to subparagraph (C)),
18 contractor, employee, or other entity, who is—

19 (i) required by Federal or State law to
20 be licensed, registered, or certified to pro-
21 vide health care and is so licensed, reg-
22 istered, or certified (or is exempt from any
23 such requirement);

24 (ii) otherwise authorized by Federal or
25 State law to provide care (including serv-

ices and supports furnished in a home or community-based residential setting under the State Medicaid program or a waiver of that program); or

(iii) considered under applicable Federal or State law to be a health care provider, health care professional, health care institution, or health care facility.

(B) INCLUSION OF ADMINISTRATORS, SUPERVISORS, ETC.—The term “health care provider” includes a health care facility administrator, executive, supervisor, board member or trustee, or another individual responsible for directing, supervising, or monitoring the provision of coronavirus-related health care services in a comparable role.

(C) INCLUSION OF VOLUNTEERS.—The term “health care provider” includes volunteers that meet the following criteria:

(i) The volunteer is a health care professional providing coronavirus-related health care services.

(ii) The act or omission by the volunteer occurs—

1 (I) in the course of providing
2 health care services;

3 (II) in the health care profes-
4 sional's capacity as a volunteer;

5 (III) in the course of providing
6 health care services that—

7 (aa) are within the scope of
8 the license, registration, or cer-
9 tification of the volunteer, as de-
10 fined by the State of licensure,
11 registration, or certification; and

12 (bb) do not exceed the scope
13 of license, registration, or certifi-
14 cation of a substantially similar
15 health professional in the State
16 in which such act or omission oc-
17 curs; and

18 (IV) in a good-faith belief that
19 the individual being treated is in need
20 of health care services.

21 (13) INDIVIDUAL OR ENTITY.—The term “indi-
22 vidual or entity” means—

23 (A) any natural person, corporation, com-
24 pany, trade, business, firm, partnership, joint
25 stock company, vessel in rem, educational insti-

1 tution, labor organization, or similar organiza-
2 tion or group of organizations;

3 (B) any nonprofit organization, foundation,
4 society, or association organized for religious,
5 charitable, educational, or other purposes; or

6 (C) any State, Tribal, or local government.

7 (14) LOCAL GOVERNMENT.—The term “local
8 government” means any unit of government within
9 a State, including a—

10 (A) county;

11 (B) borough;

12 (C) municipality;

13 (D) city;

14 (E) town;

15 (F) township;

16 (G) parish;

17 (H) local public authority, including any
18 public housing agency under the United States
19 Housing Act of 1937 (42 U.S.C. 1437 et seq.);

20 (I) special district;

21 (J) school district;

22 (K) intrastate district;

23 (L) council of governments, whether or not
24 incorporated as a nonprofit corporation under
25 State law; and

1 (M) agency or instrumentality of—

2 (i) multiple units of local government
3 (including units of local government lo-
4 cated in different States); or

5 (ii) an intra-State unit of local gov-
6 ernment.

7 (15) MANDATORY.—The term “mandatory”,
8 with respect to applicable government standards and
9 guidance, means the standards or regulations are
10 themselves enforceable by the issuing government
11 through criminal, civil, or administrative action.

12 (16) PERSONAL INJURY.—The term “personal
13 injury” means—

14 (A) actual or potential physical injury to
15 an individual or death caused by a physical in-
16 jury; or

17 (B) mental suffering, emotional distress, or
18 similar injuries suffered by an individual in con-
19 nection with a physical injury.

20 (17) STATE.—The term “State”—

21 (A) means any State of the United States,
22 the District of Columbia, the Commonwealth of
23 Puerto Rico, the Northern Mariana Islands, the
24 United States Virgin Islands, Guam, American
25 Samoa, and any other territory or possession of

the United States, and any political subdivision
or instrumentality thereof; and

(B) includes any agency or instrumentality
of 2 or more of the entities described in sub-
paragraph (A).

(18) TRIBAL GOVERNMENT.—

(A) IN GENERAL.—The term “Tribal gov-
ernment” means the recognized governing body
of any Indian tribe included on the list pub-
lished by the Secretary of the Interior pursuant
to section 104(a) of the Federally Recognized
Indian Tribe List Act of 1994 (25 U.S.C.
5131(a)).

(B) INCLUSION.—The term “Tribal gov-
ernment” includes any subdivision (regardless
of the laws and regulations of the jurisdiction
in which the subdivision is organized or incor-
porated) of a governing body described in sub-
paragraph (A) that—

(i) is wholly owned by that governing
body; and

(ii) has been delegated the right to ex-
ercise 1 or more substantial governmental
functions of the governing body.

1 (19) WILLFUL MISCONDUCT.—The term “will-
2 ful misconduct” means an act or omission that is
3 taken—

4 (A) intentionally to achieve a wrongful
5 purpose;

6 (B) knowingly without legal or factual jus-
7 tification; and

8 (C) in disregard of a known or obvious risk
9 that is so great as to make it highly probable
10 that the harm will outweigh the benefit.

11 **PART I—LIABILITY RELIEF**

12 **Subpart A—Liability Limitations for Individuals and** 13 **Entities Engaged in Businesses, Services, Activi-** 14 **ties, or Accommodations**

15 **SEC. 121. APPLICATION OF SUBPART.**

16 (a) CAUSE OF ACTION; TRIBAL SOVEREIGN IMMUN-
17 ITY.—

18 (1) CAUSE OF ACTION.—

19 (A) IN GENERAL.—This subpart creates an
20 exclusive cause of action for coronavirus expo-
21 sure actions.

22 (B) LIABILITY.—A plaintiff may prevail in
23 a coronavirus exposure action only in accord-
24 ance with the requirements of this part.

1 (C) APPLICATION.—The provisions of this
2 subpart shall apply to—

3 (i) any cause of action that is a
4 coronavirus exposure action that was filed
5 before the date of enactment of this Act
6 and that is pending on such date of enact-
7 ment; and

8 (ii) any coronavirus exposure action
9 filed on or after such date of enactment.

10 (2) PRESERVATION OF LIABILITY LIMITS AND
11 DEFENSES.—Except as otherwise explicitly provided
12 in this subpart, nothing in this subpart expands any
13 liability otherwise imposed or limits any defense oth-
14 erwise available under Federal, State, or Tribal law.

15 (3) IMMUNITY.—Nothing in this subpart abro-
16 gates the immunity of any State, or waives the im-
17 munity of any Tribal government. The limitations on
18 liability provided under this subpart shall control in
19 any action properly filed against a State or Tribal
20 government pursuant to a duly executed waiver by
21 the State or Tribe of sovereign immunity and stat-
22 ing claims within the scope of this subpart.

23 (b) PREEMPTION AND SUPERSEDURE.—

24 (1) IN GENERAL.—Except as described in para-
25 graphs (2) through (6), this subpart preempts and

1 supersedes any Federal, State, or Tribal law, includ-
2 ing statutes, regulations, rules, orders, proclama-
3 tions, or standards that are enacted, promulgated,
4 or established under common law, related to recov-
5 ery for personal injuries caused by actual, alleged,
6 feared, or potential for exposure to coronavirus.

7 (2) STRICTER LAWS NOT PREEMPTED OR SU-
8 PERSEDED.—Nothing in this subpart shall be con-
9 strued to affect the applicability of any provision of
10 any Federal, State, or Tribal law that imposes
11 stricter limits on damages or liabilities for personal
12 injury caused by, arising out of, or related to an ac-
13 tual, alleged, feared, or potential for exposure to
14 coronavirus, or otherwise affords greater protection
15 to defendants in any coronavirus exposure action,
16 than are provided in this subpart. Any such provi-
17 sion of Federal, State, or Tribal law shall be applied
18 in addition to the requirements of this subpart and
19 not in lieu thereof.

20 (3) WORKERS' COMPENSATION LAWS NOT PRE-
21 EMPTED OR SUPERSEDED.—Nothing in this subpart
22 shall be construed to affect the applicability of any
23 State or Tribal law providing for a claim for benefits
24 under a workers' compensation scheme or program,

1 or to preempt or supersede an exclusive remedy
2 under such scheme or program.

3 (4) ENFORCEMENT ACTIONS.—Nothing in this
4 subpart shall be construed to impair, limit, or affect
5 the authority of the Federal Government, or of any
6 State, local, or Tribal government, to bring any
7 criminal, civil, or administrative enforcement action
8 against any individual or entity.

9 (5) DISCRIMINATION CLAIMS.—Nothing in this
10 subpart shall be construed to affect the applicability
11 of any provision of any Federal, State, or Tribal law
12 that creates a cause of action for intentional dis-
13 crimination on the basis of race, color, national ori-
14 gin, religion, sex (including pregnancy), disability,
15 genetic information, or age.

16 (6) MAINTENANCE AND CURE.—Nothing in this
17 subpart shall be construed to affect a seaman’s right
18 to claim maintenance and cure benefits.

19 (c) STATUTE OF LIMITATIONS.—A coronavirus expo-
20 sure action may not be commenced in any Federal, State,
21 or Tribal government court later than 1 year after the
22 date of the actual, alleged, feared, or potential for expo-
23 sure to coronavirus.

1 **SEC. 122. LIABILITY; SAFE HARBOR.**

2 (a) REQUIREMENTS FOR LIABILITY FOR EXPOSURE
 3 TO CORONAVIRUS.—Notwithstanding any other provision
 4 of law, and except as otherwise provided in this section,
 5 no individual or entity engaged in businesses, services, ac-
 6 tivities, or accommodations shall be liable in any
 7 coronavirus exposure action unless the plaintiff can prove
 8 by clear and convincing evidence that—

9 (1) in engaging in the businesses, services, ac-
 10 tivities, or accommodations, the individual or entity
 11 was not making reasonable efforts in light of all the
 12 circumstances to comply with the applicable govern-
 13 ment standards and guidance in effect at the time
 14 of the actual, alleged, feared, or potential for expo-
 15 sure to coronavirus;

16 (2) the individual or entity engaged in gross
 17 negligence or willful misconduct that caused an ac-
 18 tual exposure to coronavirus; and

19 (3) the actual exposure to coronavirus caused
 20 the personal injury of the plaintiff.

21 (b) REASONABLE EFFORTS TO COMPLY.—

22 (1) CONFLICTING APPLICABLE GOVERNMENT
 23 STANDARDS AND GUIDANCE.—

24 (A) IN GENERAL.—If more than 1 govern-
 25 ment to whose jurisdiction an individual or enti-
 26 ty is subject issues applicable government

standards and guidance, and the applicable government standards and guidance issued by 1 or more of the governments conflicts with the applicable government standards and guidance issued by 1 or more of the other governments, the individual or entity shall be considered to have made reasonable efforts in light of all the circumstances to comply with the applicable government standards and guidance for purposes of subsection (a)(1) unless the plaintiff establishes by clear and convincing evidence that the individual or entity was not making reasonable efforts in light of all the circumstances to comply with any of the conflicting applicable government standards and guidance issued by any government to whose jurisdiction the individual or entity is subject.

(B) EXCEPTION.—If mandatory standards and regulations constituting applicable government standards and guidance issued by any government with jurisdiction over the individual or entity conflict with applicable government standards and guidance that are not mandatory and are issued by any other government with jurisdiction over the individual or entity or by

1 the same government that issued the mandatory
2 standards and regulations, the plaintiff may es-
3 tablish that the individual or entity did not
4 make reasonable efforts in light of all the cir-
5 cumstances to comply with the applicable gov-
6 ernment standards and guidance for purposes
7 of subsection (a)(1) by establishing by clear and
8 convincing evidence that the individual or entity
9 was not making reasonable efforts in light of all
10 the circumstances to comply with the manda-
11 tory standards and regulations to which the in-
12 dividual or entity was subject.

13 (2) WRITTEN OR PUBLISHED POLICY.—

14 (A) IN GENERAL.—If an individual or enti-
15 ty engaged in businesses, services, activities, or
16 accommodations maintained a written or pub-
17 lished policy on the mitigation of transmission
18 of coronavirus at the time of the actual, alleged,
19 feared, or potential for exposure to coronavirus
20 that complied with, or was more protective
21 than, the applicable government standards and
22 guidance to which the individual or entity was
23 subject, the individual or entity shall be pre-
24 sumed to have made reasonable efforts in light
25 of all the circumstances to comply with the ap-

1 plicable government standards and guidance for
2 purposes of subsection (a)(1).

3 (B) REBUTTAL.—The plaintiff may rebut
4 the presumption under subparagraph (A) by es-
5 tablishing that the individual or entity was not
6 complying with the written or published policy
7 at the time of the actual, alleged, feared, or po-
8 tential for exposure to coronavirus.

9 (C) ABSENCE OF A WRITTEN OR PUB-
10 LISHED POLICY.—The absence of a written or
11 published policy shall not give rise to a pre-
12 sumption that the individual or entity did not
13 make reasonable efforts in light of all the cir-
14 cumstances to comply with the applicable gov-
15 ernment standards and guidance for purposes
16 of subsection (a)(1).

17 (3) TIMING.—For purposes of subsection
18 (a)(1), a change to a policy or practice by an indi-
19 vidual or entity before or after the actual, alleged,
20 feared, or potential for exposure to coronavirus, shall
21 not be evidence of liability for the actual, alleged,
22 feared, or potential for exposure to coronavirus.

23 (c) THIRD PARTIES.—No individual or entity shall be
24 held liable in a coronavirus exposure action for the acts
25 or omissions of a third party, unless—

4 (2) the third party was an agent of the indi-
5 vidual or entity.

12 **Subpart B—Liability Limitations for Health Care**
13 **Providers**

15 (a) IN GENERAL.—

(A) IN GENERAL.—This subpart creates an exclusive cause of action for coronavirus-related medical liability actions.

24 (C) APPLICATION.—The provisions of this
25 subpart shall apply to—

1 (i) any cause of action that is a
 2 coronavirus-related medical liability action
 3 that was filed before the date of enactment
 4 of this Act and that is pending on such
 5 date of enactment; and

6 (ii) any coronavirus-related medical li-
 7 ability action filed on or after such date of
 8 enactment.

9 (2) PRESERVATION OF LIABILITY LIMITS AND
 10 DEFENSES.—Except as otherwise explicitly provided
 11 in this subpart, nothing in this subpart expands any
 12 liability otherwise imposed or limits any defense oth-
 13 erwise available under Federal, State, or Tribal law.

14 (3) IMMUNITY.—Nothing in this subpart abro-
 15 gates the immunity of any State, or waives the im-
 16 munity of any Tribal government. The limitations on
 17 liability provided under this subpart shall control in
 18 any action properly filed against a State or Tribal
 19 government pursuant to a duly executed waiver by
 20 the State or Tribe of sovereign immunity and stat-
 21 ing claims within the scope of this subpart.

22 (b) PREEMPTION AND SUPERSEDURE.—

23 (1) IN GENERAL.—Except as described in para-
 24 graphs (2) through (6), this subpart preempts and
 25 supersedes any Federal, State, or Tribal law, includ-

1 ing statutes, regulations, rules, orders, proclama-
2 tions, or standards that are enacted, promulgated,
3 or established under common law, related to recov-
4 ery for personal injuries caused by, arising out of,
5 or related to an act or omission by a health care
6 provider in the course of arranging for or providing
7 coronavirus-related health care services.

8 (2) STRICTER LAWS NOT PREEMPTED OR SU-
9 PERSEDED.—Nothing in this subpart shall be con-
10 strued to affect the applicability of any provision of
11 any Federal, State, or Tribal law that imposes
12 stricter limits on damages or liabilities for personal
13 injury caused by, arising out of, or related to an act
14 or omission by a health care provider in the course
15 of arranging for or providing coronavirus-related
16 health care services, or otherwise affords greater
17 protection to defendants in any coronavirus-related
18 medical liability action than are provided in this sub-
19 part. Any such provision of Federal, State, or Tribal
20 law shall be applied in addition to the requirements
21 of this subpart and not in lieu thereof.

22 (3) ENFORCEMENT ACTIONS.—Nothing in this
23 subpart shall be construed to impair, limit, or affect
24 the authority of the Federal Government, or of any
25 State, local, or Tribal government to bring any

1 criminal, civil, or administrative enforcement action
2 against any health care provider.

3 (4) DISCRIMINATION CLAIMS.—Nothing in this
4 subpart shall be construed to affect the applicability
5 of any provision of any Federal, State, or Tribal law
6 that creates a cause of action for intentional dis-
7 crimination on the basis of race, color, national ori-
8 gin, religion, sex (including pregnancy), disability,
9 genetic information, or age.

10 (5) PUBLIC READINESS AND EMERGENCY PRE-
11 PAREDNESS.—Nothing in this subpart shall be con-
12 strued to affect the applicability of section 319F–3
13 of the Public Health Service Act (42 U.S.C. 247d–
14 6d) to any act or omission involving a covered coun-
15 termeasure, as defined in subsection (i) of such sec-
16 tion in arranging for or providing coronavirus-re-
17 lated health care services. Nothing in this subpart
18 shall be construed to affect the applicability of sec-
19 tion 319F–4 of the Public Health Service Act (42
20 U.S.C. 247d–6e).

21 (6) VACCINE INJURY.—To the extent that title
22 XXI of the Public Health Service Act (42 U.S.C.
23 300aa–1 et seq.) establishes a Federal rule applica-
24 ble to a civil action brought for a vaccine-related in-

1 jury or death, this subpart does not affect the appli-
2 cation of that rule to such an action.

3 (c) STATUTE OF LIMITATIONS.—A coronavirus-re-
4 lated medical liability action may not be commenced in
5 any Federal, State, or Tribal government court later than
6 1 year after the date of the alleged harm, damage, breach,
7 or tort, unless tolled for—

8 (1) proof of fraud;

9 (2) intentional concealment; or

10 (3) the presence of a foreign body, which has no
11 therapeutic or diagnostic purpose or effect, in the
12 person of the injured person.

13 **SEC. 132. LIABILITY FOR HEALTH CARE PROFESSIONALS**
14 **AND HEALTH CARE FACILITIES DURING**
15 **CORONAVIRUS PUBLIC HEALTH EMERGENCY.**

16 (a) REQUIREMENTS FOR LIABILITY FOR
17 CORONAVIRUS-RELATED HEALTH CARE SERVICES.—Not-
18 withstanding any other provision of law, and except as
19 provided in subsection (b), no health care provider shall
20 be liable in a coronavirus-related medical liability action
21 unless the plaintiff can prove by clear and convincing evi-
22 dence—

23 (1) gross negligence or willful misconduct by
24 the health care provider; and

1 (2) that the alleged harm, damage, breach, or
 2 tort resulting in the personal injury was directly
 3 caused by the alleged gross negligence or willful mis-
 4 conduct.

5 (b) EXCEPTIONS.—For purposes of this section, acts,
 6 omissions, or decisions resulting from a resource or staff-
 7 ing shortage shall not be considered willful misconduct or
 8 gross negligence.

9 **Subpart C—Substantive and Procedural Provisions**
 10 **for Coronavirus-Related Actions Generally**

11 **SEC. 141. JURISDICTION.**

12 (a) JURISDICTION.—The district courts of the United
 13 States shall have concurrent original jurisdiction of any
 14 coronavirus-related action.

15 (b) REMOVAL.—

16 (1) IN GENERAL.—A coronavirus-related action
 17 of which the district courts of the United States
 18 have original jurisdiction under subsection (a) that
 19 is brought in a State or Tribal government court
 20 may be removed to a district court of the United
 21 States in accordance with section 1446 of title 28,
 22 United States Code, except that—

23 (A) notwithstanding subsection (b)(2)(A)
 24 of such section, such action may be removed by

1 any defendant without the consent of all de-
2 fendants; and

3 (B) notwithstanding subsection (b)(1) of
4 such section, for any cause of action that is a
5 coronavirus-related action that was filed in a
6 State court before the date of enactment of this
7 Act and that is pending in such court on such
8 date of enactment, and of which the district
9 courts of the United States have original juris-
10 diction under subsection (a), any defendant
11 may file a notice of removal of a civil action or
12 proceeding within 30 days of the date of enact-
13 ment of this Act.

14 (2) PROCEDURE AFTER REMOVAL.—Section
15 1447 of title 28, United States Code, shall apply to
16 any removal of a case under paragraph (1), except
17 that, notwithstanding subsection (d) of such section,
18 a court of appeals of the United States shall accept
19 an appeal from an order of a district court granting
20 or denying a motion to remand the case to the State
21 or Tribal government court from which it was re-
22 moved if application is made to the court of appeals
23 of the United States not later than 10 days after the
24 entry of the order.

1 **SEC. 142. LIMITATIONS ON SUITS.**

2 (a) **JOINT AND SEVERAL LIABILITY LIMITATIONS.—**

3 (1) **IN GENERAL.**—An individual or entity
4 against whom a final judgment is entered in any
5 coronavirus-related action shall be liable solely for
6 the portion of the judgment that corresponds to the
7 relative and proportionate responsibility of that indi-
8 vidual or entity. In determining the percentage of re-
9 sponsibility of any defendant, the trier of fact shall
10 determine that percentage as a percentage of the
11 total fault of all individuals or entities, including the
12 plaintiff, who caused or contributed to the total loss
13 incurred by the plaintiff.

14 (2) **PROPORTIONATE LIABILITY.—**

15 (A) **DETERMINATION OF RESPONSIBILITY.**—In any coronavirus-related action, the
16 court shall instruct the jury to answer special
17 interrogatories, or, if there is no jury, the court
18 shall make findings with respect to each defend-
19 ant, including defendants who have entered into
20 settlements with the plaintiff or plaintiffs, con-
21 cerning the percentage of responsibility, if any,
22 of each defendant, measured as a percentage of
23 the total fault of all individuals or entities who
24 caused or contributed to the loss incurred by
25 the plaintiff.
26

1 (B) FACTORS FOR CONSIDERATION.—In
 2 determining the percentage of responsibility
 3 under this subsection, the trier of fact shall
 4 consider—

5 (i) the nature of the conduct of each
 6 individual or entity found to have caused
 7 or contributed to the loss incurred by the
 8 plaintiff; and

9 (ii) the nature and extent of the caus-
 10 al relationship between the conduct of each
 11 such individual or entity and the damages
 12 incurred by the plaintiff.

13 (3) JOINT LIABILITY FOR SPECIFIC INTENT OR
 14 FRAUD.—Notwithstanding paragraph (1), in any
 15 coronavirus-related action the liability of a defendant
 16 is joint and several if the trier of fact specifically de-
 17 termines that the defendant—

18 (A) acted with specific intent to injure the
 19 plaintiff; or

20 (B) knowingly committed fraud.

21 (4) RIGHT TO CONTRIBUTION NOT AF-
 22 FECTED.—Nothing in this subsection affects the
 23 right, under any other law, of a defendant to con-
 24 tribution with respect to another defendant deter-
 25 mined under paragraph (3) to have acted with spe-

1 cific intent to injure the plaintiff or to have know-
2 ingly committed fraud.

3 (b) LIMITATIONS ON DAMAGES.—In any coronavirus-
4 related action—

5 (1) the award of compensatory damages shall
6 be limited to economic losses incurred as the result
7 of the personal injury, harm, damage, breach, or
8 tort, except that the court may award damages for
9 noneconomic losses if the trier of fact determines
10 that the personal injury, harm, damage, breach, or
11 tort was caused by the willful misconduct of the in-
12 dividual or entity;

13 (2) punitive damages—

14 (A) may be awarded only if the trier of
15 fact determines that the personal injury to the
16 plaintiff was caused by the willful misconduct of
17 the individual or entity; and

18 (B) may not exceed the amount of compen-
19 satory damages awarded; and

20 (3) the amount of monetary damages awarded
21 to a plaintiff shall be reduced by the amount of com-
22 pensation received by the plaintiff from another
23 source in connection with the personal injury, harm,
24 damage, breach, or tort, such as insurance or reim-
25 bursement by a government.

1 (c) PREEMPTION AND SUPERSEDURE.—

2 (1) IN GENERAL.—Except as described in para-
3 graphs (2) and (3), this section preempts and super-
4 sedes any Federal, State, or Tribal law, including
5 statutes, regulations, rules, orders, proclamations, or
6 standards that are enacted, promulgated, or estab-
7 lished under common law, related to joint and sev-
8 eral liability, proportionate or contributory liability,
9 contribution, or the award of damages for any
10 coronavirus-related action.

11 (2) STRICTER LAWS NOT PREEMPTED OR SU-
12 PERSEDED.—Nothing in this section shall be con-
13 strued to affect the applicability of any provision of
14 any Federal, State, or Tribal law that—

15 (A) limits the liability of a defendant in a
16 coronavirus-related action to a lesser degree of
17 liability than the degree of liability determined
18 under this section;

19 (B) otherwise affords a greater degree of
20 protection from joint or several liability than is
21 afforded by this section; or

22 (C) limits the damages that can be recov-
23 ered from a defendant in a coronavirus-related
24 action to a lesser amount of damages than the
25 amount determined under this section.

1 (3) PUBLIC READINESS AND EMERGENCY PRE-
 2 PAREDNESS.—Nothing in this subpart shall be con-
 3 strued to affect the applicability of section 319F–3
 4 of the Public Health Service Act (42 U.S.C. 247d–
 5 6d) to any act or omission involving a covered coun-
 6 termeasure, as defined in subsection (i) of such sec-
 7 tion in arranging for or providing coronavirus-re-
 8 lated health care services. Nothing in this subpart
 9 shall be construed to affect the applicability of sec-
 10 tion 319F–4 of the Public Health Service Act (42
 11 U.S.C. 247d–6e).

12 **SEC. 143. PROCEDURES FOR SUIT IN DISTRICT COURTS OF**
 13 **THE UNITED STATES.**

14 (a) PLEADING WITH PARTICULARITY.—In any
 15 coronavirus-related action filed in or removed to a district
 16 court of the United States—

17 (1) the complaint shall plead with particu-
 18 larity—

19 (A) each element of the plaintiff’s claim;
 20 and

21 (B) with respect to a coronavirus exposure
 22 action, all places and persons visited by the per-
 23 son on whose behalf the complaint was filed and
 24 all persons who visited the residence of the per-
 25 son on whose behalf the complaint was filed

1 during the 14-day period before the onset of the
2 first symptoms allegedly caused by coronavirus,
3 including—

4 (i) each individual or entity against
5 which a complaint is filed, along with the
6 factual basis for the belief that such indi-
7 vidual or entity was a cause of the per-
8 sonal injury alleged; and

9 (ii) every other person or place visited
10 by the person on whose behalf the com-
11 plaint was filed and every other person
12 who visited the residence of the person on
13 whose behalf the complaint was filed dur-
14 ing such period, along with the factual
15 basis for the belief that these persons and
16 places were not the cause of the personal
17 injury alleged; and

18 (2) the complaint shall plead with particularity
19 each alleged act or omission constituting gross neg-
20 ligence or willful misconduct that resulted in per-
21 sonal injury, harm, damage, breach, or tort.

22 (b) SEPARATE STATEMENTS CONCERNING THE NA-
23 TURE AND AMOUNT OF DAMAGES AND REQUIRED STATE
24 OF MIND.—

1 (1) NATURE AND AMOUNT OF DAMAGES.—In
 2 any coronavirus-related action filed in or removed to
 3 a district court of the United States in which mone-
 4 tary damages are requested, there shall be filed with
 5 the complaint a statement of specific information as
 6 to the nature and amount of each element of dam-
 7 ages and the factual basis for the damages calcula-
 8 tion.

9 (2) REQUIRED STATE OF MIND.—In any
 10 coronavirus-related action filed in or removed to a
 11 district court of the United States in which a claim
 12 is asserted on which the plaintiff may prevail only on
 13 proof that the defendant acted with a particular
 14 state of mind, there shall be filed with the com-
 15 plaint, with respect to each element of that claim, a
 16 statement of the facts giving rise to a strong infer-
 17 ence that the defendant acted with the required
 18 state of mind.

19 (c) VERIFICATION AND MEDICAL RECORDS.—

20 (1) VERIFICATION REQUIREMENT.—

21 (A) IN GENERAL.—The complaint in a
 22 coronavirus-related action filed in or removed to
 23 a district court of the United States shall in-
 24 clude a verification, made by affidavit of the
 25 plaintiff under oath, stating that the pleading is

1 true to the knowledge of the deponent, except
2 as to matters specifically identified as being al-
3 leged on information and belief, and that as to
4 those matters the plaintiff believes it to be true.

5 (B) IDENTIFICATION OF MATTERS AL-
6 LEGED UPON INFORMATION AND BELIEF.—Any
7 matter that is not specifically identified as
8 being alleged upon the information and belief of
9 the plaintiff, shall be regarded for all purposes,
10 including a criminal prosecution, as having been
11 made upon the knowledge of the plaintiff.

12 (2) MATERIALS REQUIRED.—In any
13 coronavirus-related action filed in or removed to a
14 district court of the United States, the plaintiff shall
15 file with the complaint—

16 (A) an affidavit by a physician or other
17 qualified medical expert who did not treat the
18 person on whose behalf the complaint was filed
19 that explains the basis for such physician’s or
20 other qualified medical expert’s belief that such
21 person suffered the personal injury, harm, dam-
22 age, breach, or tort alleged in the complaint;
23 and

1 (B) certified medical records documenting
2 the alleged personal injury, harm, damage,
3 breach, or tort.

4 (d) APPLICATION WITH FEDERAL RULES OF CIVIL
5 PROCEDURE.—This section applies exclusively to any
6 coronavirus-related action filed in or removed to a district
7 court of the United States and, except to the extent that
8 this section requires additional information to be con-
9 tained in or attached to pleadings, nothing in this section
10 is intended to amend or otherwise supersede applicable
11 rules of Federal civil procedure.

12 (e) CIVIL DISCOVERY FOR ACTIONS IN DISTRICT
13 COURTS OF THE UNITED STATES.—

14 (1) TIMING.—Notwithstanding any other provi-
15 sion of law, in any coronavirus-related action filed in
16 or removed to a district court of the United States,
17 no discovery shall be allowed before—

18 (A) the time has expired for the defendant
19 to answer or file a motion to dismiss; and

20 (B) if a motion to dismiss is filed, the
21 court has ruled on the motion.

22 (2) STANDARD.—Notwithstanding any other
23 provision of law, the court in any coronavirus-related
24 action that is filed in or removed to a district court
25 of the United States—

1 (A) shall permit discovery only with re-
2 spect to matters directly related to material
3 issues contested in the coronavirus-related ac-
4 tion; and

5 (B) may compel a response to a discovery
6 request (including a request for admission, an
7 interrogatory, a request for production of docu-
8 ments, or any other form of discovery request)
9 under rule 37 of the Federal Rules of Civil Pro-
10 cedure, only if the court finds that—

11 (i) the requesting party needs the in-
12 formation sought to prove or defend as to
13 a material issue contested in such action;
14 and

15 (ii) the likely benefits of a response to
16 such request equal or exceed the burden or
17 cost for the responding party of providing
18 such response.

19 (f) INTERLOCUTORY APPEAL AND STAY OF DIS-
20 COVERY.—The courts of appeals of the United States shall
21 have jurisdiction of an appeal from a motion to dismiss
22 that is denied in any coronavirus-related action in a dis-
23 trict court of the United States. The district court shall
24 stay all discovery in such a coronavirus-related action until
25 the court of appeals has disposed of the appeal.

1 (g) CLASS ACTIONS AND MULTIDISTRICT LITIGA-
2 TION PROCEEDINGS.—

3 (1) CLASS ACTIONS.—In any coronavirus-re-
4 lated action that is filed in or removed to a district
5 court of the United States and is maintained as a
6 class action or multidistrict litigation—

7 (A) an individual or entity shall only be a
8 member of the class if the individual or entity
9 affirmatively elects to be a member; and

10 (B) the court, in addition to any other no-
11 tice required by applicable Federal or State law,
12 shall direct notice of the action to each member
13 of the class, which shall include—

14 (i) a concise and clear description of
15 the nature of the action;

16 (ii) the jurisdiction where the case is
17 pending; and

18 (iii) the fee arrangements with class
19 counsel, including—

20 (I) the hourly fee being charged;

21 or

22 (II) if it is a contingency fee, the
23 percentage of the final award which
24 will be paid, including an estimate of
25 the total amount that would be paid if

1 the requested damages were to be
2 granted; and

3 (III) if the cost of the litigation
4 is being financed, a description of the
5 financing arrangement.

6 (2) MULTIDISTRICT LITIGATIONS.—

7 (A) TRIAL PROHIBITION.—In any coordi-
8 nated or consolidated pretrial proceedings con-
9 ducted pursuant to section 1407(b) of title 28,
10 United States Code, the judge or judges to
11 whom coronavirus-related actions are assigned
12 by the Judicial Panel on Multidistrict Litigation
13 may not conduct a trial in a coronavirus-related
14 action transferred to or directly filed in the pro-
15 ceedings unless all parties to that coronavirus-
16 related action consent.

17 (B) REVIEW OF ORDERS.—The court of
18 appeals of the United States having jurisdiction
19 over the transferee district court shall permit
20 an appeal to be taken from any order issued in
21 the conduct of coordinated or consolidated pre-
22 trial proceedings conducted pursuant to section
23 1407(b) of title 28, United States Code, if the
24 order is applicable to 1 or more coronavirus-re-
25 lated actions and an immediate appeal from the

1 order may materially advance the ultimate ter-
2 mination of 1 or more coronavirus-related ac-
3 tions in the proceedings.

4 **SEC. 144. DEMAND LETTERS; CAUSE OF ACTION.**

5 (a) CAUSE OF ACTION.—If any person transmits or
6 causes another to transmit in any form and by any means
7 a demand for remuneration in exchange for settling, re-
8 leasing, waiving, or otherwise not pursuing a claim that
9 is, or could be, brought as part of a coronavirus-related
10 action, the party receiving such a demand shall have a
11 cause of action for the recovery of damages occasioned by
12 such demand and for declaratory judgment in accordance
13 with chapter 151 of title 28, United States Code, if the
14 claim for which the letter was transmitted was meritless.

15 (b) DAMAGES.—Damages available under subsection
16 (a) shall include—

17 (1) compensatory damages including costs in-
18 curred in responding to the demand; and

19 (2) punitive damages, if the court determines
20 that the defendant had knowledge or was reckless
21 with regard to the fact that the claim was meritless.

22 (c) ATTORNEY’S FEES AND COSTS.—In an action
23 commenced under subsection (a), if the plaintiff is a pre-
24 vailing party, the court shall, in addition to any judgment

1 awarded to a plaintiff, allow a reasonable attorney's fee
2 to be paid by the defendant, and costs of the action.

3 (d) JURISDICTION.—The district courts of the United
4 States shall have concurrent original jurisdiction of all
5 claims arising under subsection (a).

6 (e) ENFORCEMENT BY THE ATTORNEY GENERAL.—

7 (1) IN GENERAL.—Whenever the Attorney Gen-
8 eral has reasonable cause to believe that any person
9 or group of persons is engaged in a pattern or prac-
10 tice of transmitting demands for remuneration in ex-
11 change for settling, releasing, waiving, or otherwise
12 not pursuing a claim that is, or could be, brought
13 as part of a coronavirus-related action and that is
14 meritless, the Attorney General may commence a
15 civil action in any appropriate district court of the
16 United States.

17 (2) RELIEF.—In a civil action under paragraph
18 (1), the court may, to vindicate the public interest,
19 assess a civil penalty against the respondent in an
20 amount not exceeding \$50,000 per transmitted de-
21 mand for remuneration in exchange for settling, re-
22 leasing, waiving or otherwise not pursuing a claim
23 that is meritless.

24 (3) DISTRIBUTION OF CIVIL PENALTIES.—If
25 the Attorney General obtains civil penalties in ac-

1 cordance with paragraph (2), the Attorney General
 2 shall distribute the proceeds equitably among those
 3 persons aggrieved by the respondent’s pattern or
 4 practice of transmitting demands for remuneration
 5 in exchange for settling, releasing, waiving or other-
 6 wise not pursuing a claim that is meritless.

7 **Subpart D—Relation to Labor and Employment Laws**

8 **SEC. 151. LIMITATION ON VIOLATIONS UNDER SPECIFIC**
 9 **LAWS.**

10 (a) IN GENERAL.—

11 (1) DEFINITION.—In this subsection, the term
 12 “covered Federal employment law” means any of the
 13 following:

14 (A) The Occupational Safety and Health
 15 Act of 1970 (29 U.S.C. 651 et seq.) (including
 16 any standard included in a State plan approved
 17 under section 18 of such Act (29 U.S.C. 667)).

18 (B) The Fair Labor Standards Act of
 19 1938 (29 U.S.C. 201 et seq.).

20 (C) The Age Discrimination in Employ-
 21 ment Act of 1967 (29 U.S.C. 621 et seq.).

22 (D) The Worker Adjustment and Retraining
 23 Notification Act (29 U.S.C. 2101 et seq.).

24 (E) Title VII of the Civil Rights Act of
 25 1964 (42 U.S.C. 2000e et seq.).

1 (F) Title II of the Genetic Information
2 Nondiscrimination Act of 2008 (42 U.S.C.
3 2000ff et seq.).

4 (G) Title I of the Americans with Disabil-
5 ities Act of 1990 (42 U.S.C. 12111 et seq.).

6 (2) LIMITATION.—Notwithstanding any provi-
7 sion of a covered Federal employment law, in any
8 action, proceeding, or investigation resulting from or
9 related to an actual, alleged, feared, or potential for
10 exposure to coronavirus, or a change in working con-
11 ditions caused by a law, rule, declaration, or order
12 related to coronavirus, an employer shall not be sub-
13 ject to any enforcement proceeding or liability under
14 any provision of a covered Federal employment law
15 if the employer—

16 (A) was relying on and generally following
17 applicable government standards and guidance;

18 (B) knew of the obligation under the rel-
19 evant provision; and

20 (C) attempted to satisfy any such obliga-
21 tion by—

22 (i) exploring options to comply with
23 such obligations and with the applicable
24 government standards and guidance (such

1 as through the use of virtual training or
2 remote communication strategies);

3 (ii) implementing interim alternative
4 protections or procedures; or

5 (iii) following guidance issued by the
6 relevant agency with jurisdiction with re-
7 spect to any exemptions from such obliga-
8 tion.

9 (b) PUBLIC ACCOMMODATION LAWS.—

10 (1) DEFINITIONS.—In this subsection—

11 (A) the term “auxiliary aids and services”
12 has the meaning given the term in section 4 of
13 the Americans with Disabilities Act of 1990 (42
14 U.S.C. 12103);

15 (B) the term “covered public accommoda-
16 tion law” means—

17 (i) title III of the Americans with Dis-
18 abilities Act of 1990 (42 U.S.C. 12181 et
19 seq.); or

20 (ii) title II of the Civil Rights Act of
21 1964 (42 U.S.C. 2000a et seq.);

22 (C) the term “place of public accommoda-
23 tion” means—

1 (i) a place of public accommodation,
2 as defined in section 201 of the Civil
3 Rights Act of 1964 (42 U.S.C. 2000a); or

4 (ii) a public accommodation, as de-
5 fined in section 301 of the Americans with
6 Disabilities Act of 1990 (42 U.S.C.
7 12181); and

8 (D) the term “public health emergency pe-
9 riod” means a period designated a public health
10 emergency period by a Federal, State, or local
11 government authority.

12 (2) ACTIONS AND MEASURES DURING A PUBLIC
13 HEALTH EMERGENCY.—

14 (A) IN GENERAL.—Notwithstanding any
15 other provision of law or regulation, during any
16 public health emergency period, no person who
17 owns, leases (or leases to), or operates a place
18 of public accommodation shall be liable under,
19 or found in violation of, any covered public ac-
20 commodation law for any action or measure
21 taken regarding coronavirus and that place of
22 public accommodation, if such person—

23 (i) has determined that the significant
24 risk of substantial harm to public health or
25 the health of employees cannot be reduced

1 or eliminated by reasonably modifying poli-
2 cies, practices, or procedures, or the provi-
3 sion of an auxiliary aid or service; or

4 (ii) has offered such a reasonable
5 modification or auxiliary aid or service but
6 such offer has been rejected by the indi-
7 vidual protected by the covered law.

8 (B) REQUIRED WAIVER PROHIBITED.—For
9 purposes of this subsection, no person who
10 owns, leases (or leases to), or operates a place
11 of public accommodation shall be required to
12 waive any measure, requirement, or rec-
13 ommendation that has been adopted in accord-
14 ance with a requirement or recommendation
15 issued by the Federal Government or any State
16 or local government with regard to coronavirus,
17 in order to offer such a reasonable modification
18 or auxiliary aids and services.

19 **SEC. 152. LIABILITY FOR CONDUCTING TESTING AT WORK-**
20 **PLACE.**

21 Notwithstanding any other provision of Federal,
22 State, or local law, an employer, or other person who hires
23 or contracts with other individuals to provide services, that
24 conducts tests for coronavirus on the employees of the em-
25 ployer or persons hired or contracted to provide services

1 shall not be liable for any action or personal injury directly
 2 resulting from such testing, except for those personal inju-
 3 ries caused by the gross negligence or intentional mis-
 4 conduct of the employer or other person.

5 **SEC. 153. JOINT EMPLOYMENT AND INDEPENDENT CON-**
 6 **TRACTING.**

7 Notwithstanding any other provision of Federal or
 8 State law, including any covered Federal employment law
 9 (as defined in section 181(a)), the Labor Management Re-
 10 lations Act, 1947 (29 U.S.C. 141 et seq.), the Employ-
 11 ment Retirement Income Security Act of 1974 (29 U.S.C.
 12 1001 et seq.), and the Family and Medical Leave Act of
 13 1993 (29 U.S.C. 2601 et seq.), it shall not constitute evi-
 14 dence of a joint employment relationship or employment
 15 relationship for any employer to provide or require, for
 16 an employee of another employer or for an independent
 17 contractor, any of the following:

- 18 (1) Coronavirus-related policies, procedures, or
 19 training.
- 20 (2) Personal protective equipment or training
 21 for the use of such equipment.
- 22 (3) Cleaning or disinfecting services or the
 23 means for such cleaning or disinfecting.
- 24 (4) Workplace testing for coronavirus.

1 (5) Temporary assistance due to coronavirus,
 2 including financial assistance or other health and
 3 safety benefits.

4 **SEC. 154. EXCLUSION OF CERTAIN NOTIFICATION RE-**
 5 **QUIREMENTS AS A RESULT OF THE COVID-19**
 6 **PUBLIC HEALTH EMERGENCY.**

7 (a) DEFINITIONS.—Section 2(a) of the Worker Ad-
 8 justment and Retraining Notification Act (29 U.S.C.
 9 2101(a)) is amended—

10 (1) in paragraph (2), by adding before the
 11 semicolon at the end the following: “and the shut-
 12 down, if occurring during the covered period, is not
 13 a result of the COVID-19 national emergency”;

14 (2) in paragraph (3)—

15 (A) in subparagraph (A), by striking
 16 “and” at the end;

17 (B) in subparagraph (B), by adding “and”
 18 at the end; and

19 (C) by adding at the end the following:

20 “(C) if occurring during the covered pe-
 21 riod, is not a result of the COVID-19 national
 22 emergency;”;

23 (3) in paragraph (7), by striking “and”;

24 (4) in paragraph (8), by striking the period at
 25 the end and inserting a semicolon; and

1 (5) by adding at the end the following:

2 “(9) the term ‘covered period’ means the period
3 that—

4 “(A) begins on January 1, 2020; and

5 “(B) ends 90 days after the last date of
6 the COVID–19 national emergency; and

7 “(10) the term ‘COVID–19 national emergency’
8 means the national emergency declared by the Presi-
9 dent under the National Emergencies Act (50
10 U.S.C. 1601 et seq.) with respect to the Coronavirus
11 Disease 2019 (COVID–19).”.

12 (b) EXCLUSION FROM DEFINITION OF EMPLOYMENT
13 LOSS.—Section 2(b) of the Worker Adjustment and Re-
14 training Notification Act (29 U.S.C. 2101(b)) is amended
15 by adding at the end the following:

16 “(3) Notwithstanding subsection (a)(6), during
17 the covered period an employee may not be consid-
18 ered to have experienced an employment loss if the
19 termination, layoff exceeding 6 months, or reduction
20 in hours of work of more than 50 percent during
21 each month of any 6-month period involved is a re-
22 sult of the COVID–19 national emergency.”.

PART II—PRODUCTS

**SEC. 161. APPLICABILITY OF THE TARGETED LIABILITY
PROTECTIONS FOR PANDEMIC AND EPI-
DEMIC PRODUCTS AND SECURITY COUNTER-
MEASURES WITH RESPECT TO COVID-19.**

(a) IN GENERAL.—Section 319F–3(i)(1) of the Public Health Service Act (42 U.S.C. 247d–6d(i)(1)) is amended—

(1) in subparagraph (C), by striking “; or” and inserting a semicolon;

(2) in subparagraph (D), by striking the period and inserting “; or”; and

(3) by adding at the end the following:

“(E) a drug (as such term is defined in section 201(g)(1) of the Federal Food, Drug, and Cosmetic Act), biological product (including a vaccine) (as such term is defined in section 351(i)), or device (as such term is defined in section 201(h) of the Federal Food, Drug, and Cosmetic Act) that—

“(i) is the subject of a notice of use of enforcement discretion issued by the Secretary if such drug, biological product, or device is used—

“(I) when such notice is in effect;

1 “(II) within the scope of such no-
2 tice; and

3 “(III) in compliance with other
4 applicable requirements of the Federal
5 Food, Drug, and Cosmetic Act that
6 are not the subject of such notice;

7 “(ii) in the case of a device, is exempt
8 from the requirement under section 510(k)
9 of the Federal Food, Drug, and Cosmetic
10 Act; or

11 “(iii) in the case of a drug—

12 “(I) meets the requirements for
13 marketing under a final administra-
14 tive order under section 505G of the
15 Federal Food, Drug, and Cosmetic
16 Act; or

17 “(II) is marketed in accordance
18 with section 505G(a)(3) of such Act.”.

19 (b) CLARIFYING MEANS OF DISTRIBUTION.—Section
20 319F–3(a)(5) of the Public Health Service Act (42 U.S.C.
21 247d–6d(a)(5)) is amended by inserting “by, or in part-
22 nership with, Federal, State, or local public health officials
23 or the private sector” after “distribution” the first place
24 it appears.

1 (c) NO CHANGE TO ADMINISTRATIVE PROCEDURE
 2 ACT APPLICATION TO ENFORCEMENT DISCRETION EXER-
 3 CISE.—Section 319F–3 of the Public Health Service Act
 4 (42 U.S.C. 247d–6d) is amended by adding at the end
 5 the following:

6 “(j) RULE OF CONSTRUCTION.—Nothing in this sec-
 7 tion shall be construed—

8 “(1) to require use of procedures described in
 9 section 553 of title 5, United States Code, for a no-
 10 tice of use of enforcement discretion for which such
 11 procedures are not otherwise required; or

12 “(2) to affect whether such notice constitutes
 13 final agency action within the meaning of section
 14 704 of title 5, United States Code.”.

15 **PART III—GENERAL PROVISIONS**

16 **SEC. 171. SEVERABILITY.**

17 If any provision of this subtitle, an amendment made
 18 by this subtitle, or the application of such a provision or
 19 amendment to any person or circumstance is held to be
 20 unconstitutional, the remaining provisions of and amend-
 21 ments made by this subtitle, as well as the application of
 22 such provision or amendment to any person other than
 23 the parties to the action holding the provision or amend-
 24 ment to be unconstitutional, or to any circumstances other

1 than those presented in such action, shall not be affected
 2 thereby.

3 **TITLE II—THE NEXT GREAT**
 4 **AMERICAN ECONOMIC RE-**
 5 **COVERY: JOB CREATION**

6 **SEC. 201. EXPENSING OF CERTAIN PROPERTY.**

7 (a) PERMANENT FULL EXPENSING FOR QUALIFIED
 8 PROPERTY.—

9 (1) IN GENERAL.—Paragraph (6) of section
 10 168(k) of the Internal Revenue Code of 1986 is
 11 amended to read as follows:

12 “(6) APPLICABLE PERCENTAGE.—For purposes
 13 of this subsection, the term ‘applicable percentage’
 14 means, in the case of property placed in service (or,
 15 in the case of a specified plant described in para-
 16 graph (5), a plant which is planted or grafted) after
 17 September 27, 2017, 100 percent.”.

18 (2) CONFORMING AMENDMENTS.—

19 (A) Section 168(k) of such Code is amend-
 20 ed—

21 (i) in paragraph (2)—

22 (I) in subparagraph (A)—

23 (aa) in clause (i)(V), by in-
 24 serting “and” at the end,

1 (bb) in clause (ii), by strik-
 2 ing “clause (ii) of subparagraph
 3 (E), and” and inserting “clause
 4 (i) of subparagraph (E).”, and
 5 (cc) by striking clause (iii),
 6 (II) in subparagraph (B)—
 7 (aa) in clause (i)—
 8 (AA) by striking sub-
 9 clauses (II) and (III), and
 10 (BB) by redesignating
 11 subclauses (IV) through
 12 (VI) as subclauses (II)
 13 through (IV), respectively,
 14 (bb) by striking clause (ii),
 15 and
 16 (cc) by redesignating clauses
 17 (iii) and (iv) as clauses (ii) and
 18 (iii), respectively,
 19 (III) in subparagraph (C)—
 20 (aa) in clause (i), by striking
 21 “and subclauses (II) and (III) of
 22 subparagraph (B)(i)”, and
 23 (bb) in clause (ii), by strik-
 24 ing “subparagraph (B)(iii)” and

1 inserting “subparagraph (B)(ii)”,
 2 and
 3 (IV) in subparagraph (E)—
 4 (aa) by striking clause (i),
 5 and
 6 (bb) by redesignating
 7 clauses (ii) and (iii) as clauses (i)
 8 and (ii), respectively, and
 9 (ii) in paragraph (5)(A), by striking
 10 “planted before January 1, 2027, or is
 11 grafted before such date to a plant that
 12 has already been planted,” and inserting
 13 “planted or grafted”.
 14 (B) Section 460(c)(6)(B) of such Code is
 15 amended by striking “which” and all that fol-
 16 lows through the period and inserting “which
 17 has a recovery period of 7 years or less.”.
 18 (3) EFFECTIVE DATE.—The amendments made
 19 by this subsection shall take effect as if included in
 20 section 13201 of Public Law 115–97.
 21 (b) NEUTRAL COST RECOVERY DEPRECIATION AD-
 22 JUSTMENT FOR RESIDENTIAL RENTAL PROPERTY AND
 23 NONRESIDENTIAL REAL PROPERTY.—

1 (1) IN GENERAL.—Section 168 of the Internal
 2 Revenue Code of 1986 is amended by adding at the
 3 end thereof the following new subsection:

4 “(n) NEUTRAL COST RECOVERY DEPRECIATION AD-
 5 JUSTMENT FOR RESIDENTIAL RENTAL PROPERTY AND
 6 NONRESIDENTIAL REAL PROPERTY.—

7 “(1) IN GENERAL.—In the case of any applica-
 8 ble property, the deduction under this section with
 9 respect to such property for any taxable year after
 10 the taxable year during which the property is placed
 11 in service shall be—

12 “(A) the amount determined under this
 13 section for such taxable year without regard to
 14 this subsection, multiplied by

15 “(B) the applicable neutral cost recovery
 16 ratio for such taxable year.

17 “(2) APPLICABLE NEUTRAL COST RECOVERY
 18 RATIO.—For purposes of paragraph (1), the applica-
 19 ble neutral cost recovery ratio for the applicable
 20 property for any taxable year is the number deter-
 21 mined by—

22 “(A) dividing—

23 “(i) the gross domestic product
 24 deflator for the calendar quarter ending in
 25 such taxable year which corresponds to the

1 calendar quarter during which the property
 2 was placed in service by the taxpayer, by
 3 “(ii) the gross domestic product
 4 deflator for the calendar quarter during
 5 which the property was placed in service by
 6 the taxpayer, and

7 “(B) then multiplying the number deter-
 8 mined under subparagraph (A) by the number
 9 equal to 1.03 to the nth power where ‘n’ is the
 10 number of full years in the period beginning on
 11 the 1st day of the calendar quarter during
 12 which the property was placed in service by the
 13 taxpayer and ending on the day before the be-
 14 ginning of the corresponding calendar quarter
 15 ending during such taxable year.

16 The applicable neutral cost recovery ratio shall never
 17 be less than 1. The applicable neutral cost recovery
 18 ratio shall be rounded to the nearest $\frac{1}{1000}$.

19 “(3) SPECIAL RULE FOR EXISTING PROP-
 20 ERTY.—In the case of any applicable property which
 21 is placed in service before the date of enactment of
 22 this subsection, subparagraphs (A)(ii) and (B) of
 23 paragraph (2) shall be applied by substituting ‘cal-
 24 endar quarter which includes the date of enactment
 25 of this subsection’ for ‘calendar quarter during

1 which the property was placed in service by the tax-
2 payer' each place it appears.

3 “(4) GROSS DOMESTIC PRODUCT DEFLATOR.—
4 For purposes of paragraph (2), the gross domestic
5 product deflator for any calendar quarter is the im-
6 plicit price deflator for the gross domestic product
7 for such quarter (as shown in the first revision
8 thereof).

9 “(5) ELECTION NOT TO HAVE SUBSECTION
10 APPLY.—This subsection shall not apply to any ap-
11 plicable property if the taxpayer elects not to have
12 this subsection apply to such property. Such an elec-
13 tion, once made, shall be irrevocable.

14 “(6) ADDITIONAL DEDUCTION NOT TO AFFECT
15 BASIS OR RECAPTURE.—

16 “(A) IN GENERAL.—The additional
17 amount determined under this section by reason
18 of this subsection shall not be taken into ac-
19 count in determining the adjusted basis of any
20 applicable property or of any interest in a pass-
21 thru entity which holds such property and shall
22 not be treated as a deduction for depreciation
23 for purposes of sections 1245 and 1250.

“(B) PASS-THRU ENTITY DEFINED.—For purposes of subparagraph (A), the term ‘pass-thru entity’ means—

“(i) a regulated investment company,

“(ii) a real estate investment trust,

“(iii) an S corporation,

“(iv) a partnership,

“(v) an estate or trust, and

“(vi) a common trust fund.

“(7) APPLICABLE PROPERTY.—For purposes of this subsection, the term ‘applicable property’ means residential rental property or nonresidential real property (as such terms are defined in subsection (e)(2)).”.

(2) MINIMUM TAX TREATMENT.—Paragraph (1) of section 56(a) of such Code is amended by adding at the end thereof the following new subparagraph:

“(E) USE OF NEUTRAL COST RECOVERY RATIO.—In the case of property to which section 168(n) applies, the deduction allowable under this paragraph with respect to such property for any taxable year (after the taxable year during which the property is placed in service) shall be—

1 “(i) the amount so allowable for such
 2 taxable year without regard to this sub-
 3 paragraph, multiplied by

4 “(ii) the applicable neutral cost recov-
 5 ery ratio for such taxable year (as deter-
 6 mined under section 168(n)).

7 This subparagraph shall not apply to any prop-
 8 erty with respect to which there is an election
 9 in effect not to have section 168(n) apply.”.

10 (3) EFFECTIVE DATE.—The amendments made
 11 by this subsection shall apply to property placed in
 12 service before, on, or after the date of the enactment
 13 of this Act, with respect to taxable years ending on
 14 or after such date.

15 (c) ELIMINATION OF AMORTIZATION OF RESEARCH
 16 AND EXPERIMENTAL EXPENDITURES.—

17 (1) IN GENERAL.—Subpart A of part III of
 18 subtitle C of title I of Public Law 115–97 is amend-
 19 ed by striking section 13206.

20 (2) EFFECTIVE DATE.—The amendment made
 21 by this subsection shall take effect on the date of the
 22 enactment of this Act.

23 **SEC. 202. TEMPORARY SUSPENSION OF PAYROLL TAXES.**

24 (a) IN GENERAL.—Notwithstanding any other provi-
 25 sion of law—

1 (1) with respect to remuneration received for
 2 pay periods ending during the payroll tax suspension
 3 period, the rate of tax under 3101(a) of the Internal
 4 Revenue Code of 1986 shall be 0 percent,

5 (2) with respect to compensation received for
 6 pay periods ending during the payroll tax suspension
 7 period, the rate of tax under 3201(a) of such Code
 8 shall be 0 percent,

9 (3) with respect to remuneration paid for pay
 10 periods ending during the payroll tax suspension pe-
 11 riod, the rate of tax under section 3111(a) of such
 12 Code shall be 0 percent (including for purposes of
 13 determining the applicable percentage under section
 14 3221(a) of such Code), and

15 (4) with respect to self-employment income de-
 16 rived by an individual during the payroll tax suspen-
 17 sion period, the rate of tax under section 1401(a) of
 18 such Code shall be 0 percent.

19 (b) COORDINATION WITH DEDUCTIONS FOR EM-
 20 PLOYMENT TAXES.—

21 (1) DEDUCTION IN COMPUTING NET EARNINGS
 22 FROM SELF-EMPLOYMENT.—For purposes of apply-
 23 ing section 1402(a)(12) of the Internal Revenue
 24 Code of 1986, the rate of tax imposed by section
 25 1401(a) of such Code shall be determined without

1 regard to the reduction in such rate under this sec-
2 tion.

3 (2) INDIVIDUAL DEDUCTION.—In the case of
4 the taxes imposed by section 1401 of such Code for
5 any taxable year which begins in the payroll tax holi-
6 day period, the deduction under section 164(f) of
7 such Code with respect to such taxes shall be deter-
8 mined without regard to the reduction in such rate
9 under this section.

10 (c) PAYROLL TAX SUSPENSION PERIOD.—For pur-
11 poses of this section, the term “payroll tax suspension pe-
12 riod” means the period beginning on the day after the date
13 of the enactment of this Act and ending on December 31,
14 2020.

15 (d) WAGES.—For purposes of this section, the term
16 “wages” means wages (as defined in section 3121(a) of
17 the Internal Revenue Code of 1986) and compensation (as
18 defined in section 3231(e) of such Code).

19 (e) OTHER TERMS.—Any term used in this section
20 which is also used in chapter 21 or 22 of the Internal
21 Revenue Code of 1986 shall have the same meaning as
22 when used in such chapter.

23 (f) EMPLOYER NOTIFICATION.—The Secretary of the
24 Treasury (or such Secretary’s delegate) shall notify em-

1 ployers of the payroll tax suspension period in any manner
 2 the Secretary deems appropriate.

3 (g) COORDINATION WITH DELAY OF PAYMENT OF
 4 EMPLOYER PAYROLL TAXES.—Section 2302(d)(2) of the
 5 CARES Act (Public Law 116–136) is amended by striking
 6 “January 1, 2021” and inserting “the date of the enact-
 7 ment of the RECOVERY Act”.

8 (h) REGULATIONS.—The Secretary of the Treasury
 9 (or such Secretary’s delegate) shall issue such regulations
 10 or other guidance as necessary to carry out the purposes
 11 of this section.

12 (i) TRANSFERS OF FUNDS.—

13 (1) TRANSFERS TO FEDERAL OLD-AGE AND
 14 SURVIVORS INSURANCE TRUST FUND.—There are
 15 hereby appropriated to the Federal Old-Age and
 16 Survivors Insurance Trust Fund and the Federal
 17 Disability Insurance Trust Fund established under
 18 section 201 of the Social Security Act (42 U.S.C.
 19 401) and the Social Security Equivalent Benefit Ac-
 20 count established under section 15A(a) of the Rail-
 21 road Retirement Act of 1974 (45 U.S.C. 231n–1(a))
 22 amounts equal to the reduction in revenues to the
 23 Treasury by reason of this section (without regard
 24 to this subsection). Amounts appropriated by the
 25 preceding sentence shall be transferred from the

1 general fund at such times and in such manner as
 2 to replicate to the extent possible the transfers
 3 which would have occurred to such Trust Fund or
 4 Account had this section not been enacted.

5 (2) COORDINATION WITH OTHER FEDERAL
 6 LAWS.—For purposes of applying any provision of
 7 Federal law other than the provisions of the Internal
 8 Revenue Code of 1986, the rate of tax in effect
 9 under section 3101(a) of such Code shall be deter-
 10 mined without regard to the reduction in such rate
 11 under this section.

12 **SEC. 203. ONSHORE RARE EARTHS ACT.**

13 (a) PERMANENT FULL EXPENSING FOR PROPERTY
 14 USED TO EXTRACT CRITICAL MINERALS AND METALS
 15 WITHIN THE UNITED STATES.—

16 (1) IN GENERAL.—Section 168(k) of the Inter-
 17 nal Revenue Code of 1986 is amended by adding at
 18 the end the following:

19 “(11) SPECIAL RULE FOR PROPERTY USED IN
 20 THE MINING, RECLAIMING, OR RECYCLING OF CRIT-
 21 ICAL MINERALS AND METALS WITHIN THE UNITED
 22 STATES.—

23 “(A) IN GENERAL.—In the case of any
 24 qualified property which is substantially in-
 25 volved in mining, reclaiming, or recycling crit-

1 ical minerals and metals from deposits in the
 2 United States, the applicable percentage shall
 3 be 100 percent.

4 “(B) CRITICAL MINERALS AND METALS.—
 5 For purposes of this paragraph, the term ‘crit-
 6 ical minerals and metals’ means cerium, cobalt,
 7 dysprosium, erbium, europium, gadolinium,
 8 graphite, holmium, lanthanum, lithium, lute-
 9 tium, manganese, neodymium, praseodymium,
 10 promethium, samarium, scandium, terbium,
 11 thulium, ytterbium, and yttrium.”.

12 (2) EFFECTIVE DATE.—The amendment made
 13 by this subsection shall apply to property placed in
 14 service after December 31, 2019.

15 (b) PERMANENT FULL EXPENSING FOR NONRESI-
 16 DENTIAL REAL PROPERTY USED IN THE MINING, RE-
 17 CLAIMING, OR RECYCLING OF CRITICAL MINERALS AND
 18 METALS WITHIN THE UNITED STATES.—

19 (1) IN GENERAL.—Section 168 of the Internal
 20 Revenue Code of 1986, as amended by this Act, is
 21 further amended by adding at the end the following
 22 new subsection:

23 “(o) SPECIAL ALLOWANCE FOR NONRESIDENTIAL
 24 REAL PROPERTY USED IN THE MINING, RECLAIMING, OR

1 RECYCLING OF CRITICAL MINERALS AND METALS WITH-
2 IN THE UNITED STATES.—

3 “(1) NEW STRUCTURES.—In the case of any
4 qualified real property—

5 “(A)(i) if such property is placed in service
6 on or after the date of enactment of this sub-
7 section, the depreciation deduction provided by
8 section 167(a) for the taxable year in which
9 such property is placed in service shall include
10 an allowance equal to 100 percent of the ad-
11 justed basis of such property, or

12 “(ii) if such property was placed in service
13 before the date of enactment of this subsection,
14 the depreciation deduction provided by section
15 167(a) for the first taxable year beginning after
16 such date shall include an allowance equal to
17 100 percent of the adjusted basis of such prop-
18 erty, and

19 “(B) the adjusted basis of such property
20 shall be reduced by the amount of such deduc-
21 tion before computing the amount otherwise al-
22 lowable as a depreciation deduction under this
23 chapter for such taxable year and any subse-
24 quent taxable year.

1 “(2) QUALIFIED REAL PROPERTY.—For pur-
 2 poses of this subsection, the term ‘qualified real
 3 property’ means any nonresidential real property
 4 which is substantially involved in mining, reclaiming,
 5 or recycling critical minerals and metals (as defined
 6 in subsection (k)(11)(B)) from deposits in the
 7 United States.”.

8 (2) EFFECTIVE DATE.—The amendment made
 9 by this subsection shall apply to taxable years begin-
 10 ning after December 31, 2019.

11 (c) DEDUCTION FOR PURCHASE OF CRITICAL MIN-
 12 ERALS AND METALS MINED, RECLAIMED, OR RECYCLED
 13 WITHIN THE UNITED STATES.—

14 (1) IN GENERAL.—Part VI of subchapter B of
 15 chapter 1 of the Internal Revenue Code of 1986 is
 16 amended by inserting after section 176 the following
 17 new section:

18 **“SEC. 177. DEDUCTION FOR PURCHASE OF CRITICAL MIN-**
 19 **ERALS AND METALS MINED, RECLAIMED, OR**
 20 **RECYCLED WITHIN THE UNITED STATES.**

21 “(a) ALLOWANCE OF DEDUCTION.—There shall be
 22 allowed as a deduction for the taxable year an amount
 23 equal to 200 percent of the cost paid or incurred by the
 24 taxpayer for the purchase or acquisition of critical min-
 25 erals and metals (as defined in section 168(k)(11)(B))

1 which have been mined, reclaimed, or recycled from depos-
 2 its in the United States.

3 “(b) APPLICATION WITH OTHER DEDUCTIONS.—No
 4 deduction shall be allowed under any other provision of
 5 this chapter with respect to any expenditure with respect
 6 to which a deduction is allowed or allowable under this
 7 section to the taxpayer.”.

8 (2) CONFORMING AMENDMENT.—The table of
 9 sections for part VI of subchapter B of chapter 1 of
 10 such Code is amended by inserting after the item re-
 11 lating to section 176 the following new item:

“Sec. 177. Deduction for purchase of critical minerals and metals mined, re-
 claimed, or recycled within the United States.”.

12 (3) EFFECTIVE DATE.—The amendments made
 13 by this subsection shall apply to amounts paid or in-
 14 curred after December 31, 2019.

15 (d) MODIFICATION OF PROHIBITION ON ACQUISITION
 16 OF CERTAIN SENSITIVE MATERIALS.—

17 (1) EXTENSION OF PROHIBITION TO MINED,
 18 REFINED, AND SEPARATED MATERIALS.—Subsection
 19 (a)(1) of section 2533c of title 10, United States
 20 Code, is amended by striking “melted or produced”
 21 and inserting “mined, refined, separated, melted, or
 22 produced”.

23 (2) COMMERCIALY AVAILABLE OFF-THE-
 24 SHELF ITEM EXCEPTION.—Subsection (c)(3)(A)(i) of

1 such section is amended by striking “50 percent or
2 more tungsten” and inserting “50 percent or more
3 covered material”.

4 (e) GRANT PROGRAM FOR DEVELOPMENT OF CRIT-
5 ICAL MINERALS AND METALS.—

6 (1) ESTABLISHMENT.—The Secretary of De-
7 fense, in consultation with the Secretary of the Inte-
8 rior, shall establish a grant program to finance pilot
9 projects for the development of critical minerals and
10 metals in the United States.

11 (2) LIMITATION ON GRANT AWARDS.—A grant
12 awarded under paragraph (1) may not exceed
13 \$10,000,000.

14 (3) ECONOMIC VIABILITY.—In awarding grants
15 under paragraph (1), the Secretary of Defense shall
16 give priority to projects the Secretary determines are
17 likely to be economically viable over the long term.

18 (4) SECONDARY RECOVERY.—In awarding
19 grants under paragraph (1) during a fiscal year, the
20 Secretary of Defense shall seek to award not less
21 than 30 percent of the total amount of grants
22 awarded during that fiscal year for projects relating
23 to secondary recovery of critical minerals and met-
24 als.

1 (5) AUTHORIZATION OF APPROPRIATIONS.—

2 There are authorized to be appropriated to the Sec-
3 retary of Defense \$50,000,000 for each of fiscal
4 years 2021 through 2024 to carry out the grant pro-
5 gram established under paragraph (1).

6 (6) DEFINITIONS.—In this section:

7 (A) CRITICAL MINERALS AND METALS.—

8 The term “critical minerals and metals” means
9 cerium, cobalt, dysprosium, erbium, europium,
10 gadolinium, graphite, holmium, lanthanum, lith-
11 ium, lutetium, manganese, neodymium, praseo-
12 dymium, promethium, samarium, scandium,
13 terbium, thulium, ytterbium, and yttrium.

14 (B) SECONDARY RECOVERY.—The term
15 “secondary recovery” means the recovery of
16 minerals and metals from discarded end-use
17 products or from waste products produced dur-
18 ing the metal refining and manufacturing proc-
19 ess, including from mine waste piles, acid mine
20 drainage sludge, or byproducts produced
21 through legacy mining and metallurgy activities.

1 **SEC. 204. ELIGIBILITY OF 501(c)(6) ORGANIZATIONS FOR**
2 **LOANS UNDER THE PAYCHECK PROTECTION**
3 **PROGRAM.**

4 Section 7(a)(36)(D) of the Small Business Act (15
5 U.S.C. 636(a)(36)(D)) is amended—

6 (1) in clause (v), by inserting “or whether an
7 entity described in clause (vii) employs not more
8 than 300 employees,” after “clause (i)(I),”; and

9 (2) by adding at the end the following:

10 “(vii) ELIGIBILITY FOR CERTAIN
11 501(C)(6) ORGANIZATIONS.—

12 “(I) IN GENERAL.—Except as
13 provided in subclause (II), any organi-
14 zation that is described in section
15 501(c)(6) of the Internal Revenue
16 Code of 1986 and that is exempt from
17 taxation under section 501(a) of such
18 Code (excluding professional football
19 leagues and organizations with the
20 purpose of promoting or participating
21 in a political campaign or other activ-
22 ity) shall be eligible to receive a cov-
23 ered loan if—

24 “(aa) the organization does
25 not receive more than 10 percent

1 of its receipts from lobbying ac-
2 tivities;

3 “(bb) the lobbying activities
4 of the organization do not com-
5 prise more than 10 percent of the
6 total activities of the organiza-
7 tion; and

8 “(cc) the organization em-
9 ploys not more than 300 employ-
10 ees.

11 “(II) DESTINATION MARKETING
12 ORGANIZATIONS.—During the covered
13 period, any destination marketing or-
14 ganization shall be eligible to receive a
15 covered loan if—

16 “(aa) the destination mar-
17 keting organization does not re-
18 ceive more than 10 percent of its
19 receipts from lobbying activities;

20 “(bb) the lobbying activities
21 of the destination marketing or-
22 ganization do not comprise more
23 than 10 percent of the total ac-
24 tivities of the organization;

1 “(cc) the destination mar-
2 keting organization employs not
3 more than 300 employees; and

4 “(dd) the destination mar-
5 keting organization—

6 “(AA) is described in
7 section 501(c) of the Inter-
8 nal Revenue Code of 1986
9 and is exempt from taxation
10 under section 501(a) of such
11 Code; or

12 “(BB) is a quasi-gov-
13 ernmental entity or is a po-
14 litical subdivision of a State
15 or local government, includ-
16 ing any instrumentality of
17 those entities.

18 “(III) TIMING OF APPLICA-
19 TION.—Any organization that is eligi-
20 ble to receive a covered loan by reason
21 of this clause shall submit an applica-
22 tion for such loan not later than Sep-
23 tember 30, 2020.”.

1 **SEC. 205. LIFT UP ACT.**

2 (a) SHORT TITLE.—This section may be cited as the
3 “Loan Interest Forgiveness for Taxpayers Under a Pan-
4 demic Act” or the “LIFT UP Act”.

5 (b) IN GENERAL.—Section 1112(a) of the CARES
6 Act (Public Law 116–136) is amended—

7 (1) in paragraph (1), by striking “and” at the
8 end;

9 (2) in paragraph (2), by striking the period at
10 the end and inserting “; and”; and

11 (3) by adding at the end the following:

12 “(3) made during the period beginning on Jan-
13 uary 1, 2015, and ending on the day before the date
14 of enactment of this paragraph—

15 “(A) to a business concern under section
16 7(b)(1) of the Small Business Act (15 U.S.C.
17 636(b)(1)) that is unrelated to COVID–19; or

18 “(B) under section 7(b)(2) of the Small
19 Business Act (15 U.S.C. 636(b)(2)) that is un-
20 related to COVID–19.”.

21 **SEC. 206. REINS ACT.**

22 (a) SHORT TITLE.—This section may be cited as the
23 “Regulations from the Executive in Need of Scrutiny Act
24 of 2020”.

25 (b) PURPOSE.—The purpose of this section is to in-
26 crease accountability for and transparency in the Federal

1 regulatory process. Section 1 of article I of the United
 2 States Constitution grants all legislative powers to Con-
 3 gress. Over time, Congress has excessively delegated its
 4 constitutional charge while failing to conduct appropriate
 5 oversight and retain accountability for the content of the
 6 laws it passes. By requiring a vote in Congress, the
 7 REINS Act will result in more carefully drafted and de-
 8 tailed legislation, an improved regulatory process, and a
 9 legislative branch that is truly accountable to the Amer-
 10 ican people for the laws imposed upon them.

11 (c) CONGRESSIONAL REVIEW OF AGENCY RULE-
 12 MAKING.—Chapter 8 of title 5, United States Code, is
 13 amended to read as follows:

14 **“CHAPTER 8—CONGRESSIONAL REVIEW**
 15 **OF AGENCY RULEMAKING**

“Sec.

“801. Congressional review.

“802. Congressional approval procedure for major rules.

“803. Congressional disapproval procedure for nonmajor rules.

“804. Definitions.

“805. Judicial review.

“806. Exemption for monetary policy.

“807. Effective date of certain rules.

16 **“§ 801. Congressional review**

17 “(a)(1)(A) Before a rule may take effect, the Federal
 18 agency promulgating such rule shall publish in the Federal
 19 Register a list of information on which the rule is based,
 20 including data, scientific and economic studies, and cost-
 21 benefit analyses, and identify how the public can access

1 such information online, and shall submit to each House
2 of the Congress and to the Comptroller General a report
3 containing—

4 “(i) a copy of the rule;

5 “(ii) a concise general statement relating to the
6 rule;

7 “(iii) a classification of the rule as a major or
8 nonmajor rule, including an explanation of the clas-
9 sification specifically addressing each criteria for a
10 major rule contained within subparagraphs (A)
11 through (C) of section 804(2);

12 “(iv) a list of any other related regulatory ac-
13 tions intended to implement the same statutory pro-
14 vision or regulatory objective as well as the indi-
15 vidual and aggregate economic effects of those ac-
16 tions; and

17 “(v) the proposed effective date of the rule.

18 “(B) On the date of the submission of the report
19 under subparagraph (A), the Federal agency promulgating
20 the rule shall submit to the Comptroller General and make
21 available to each House of Congress—

22 “(i) a complete copy of the cost-benefit analysis
23 of the rule, if any, including an analysis of any jobs
24 added or lost, differentiating between public and pri-
25 vate sector jobs;

1 “(ii) the agency’s actions pursuant to sections
2 603, 604, 605, 607, and 609 of this title;

3 “(iii) the agency’s actions pursuant to sections
4 202, 203, 204, and 205 of the Unfunded Mandates
5 Reform Act of 1995; and

6 “(iv) any other relevant information or require-
7 ments under any other Act and any relevant Execu-
8 tive orders.

9 “(C) Upon receipt of a report submitted under sub-
10 paragraph (A), each House shall provide copies of the re-
11 port to the chairman and ranking member of each stand-
12 ing committee with jurisdiction under the rules of the
13 House of Representatives or the Senate to report a bill
14 to amend the provision of law under which the rule is
15 issued.

16 “(2)(A) The Comptroller General shall provide a re-
17 port on each major rule to the committees of jurisdiction
18 by the end of 15 calendar days after the submission or
19 publication date. The report of the Comptroller General
20 shall include an assessment of the agency’s compliance
21 with procedural steps required by paragraph (1)(B) and
22 an assessment of whether the major rule imposes any new
23 limits or mandates on private-sector activity.

1 “(B) Federal agencies shall cooperate with the Comp-
2 troller General by providing information relevant to the
3 Comptroller General’s report under subparagraph (A).

4 “(3) A major rule relating to a report submitted
5 under paragraph (1) shall take effect upon enactment of
6 a joint resolution of approval described in section 802 or
7 as provided for in the rule following enactment of a joint
8 resolution of approval described in section 802, whichever
9 is later.

10 “(4) A nonmajor rule shall take effect as provided
11 by section 803 after submission to Congress under para-
12 graph (1).

13 “(5) If a joint resolution of approval relating to a
14 major rule is not enacted within the period provided in
15 subsection (b)(2), then a joint resolution of approval relat-
16 ing to the same rule may not be considered under this
17 chapter in the same Congress by either the House of Rep-
18 resentatives or the Senate.

19 “(b)(1) A major rule shall not take effect unless the
20 Congress enacts a joint resolution of approval described
21 under section 802.

22 “(2) If a joint resolution described in subsection (a)
23 is not enacted into law by the end of 70 session days or
24 legislative days, as applicable, beginning on the date on
25 which the report referred to in subsection (a)(1)(A) is re-

1 ceived by Congress (excluding days either House of Con-
2 gress is adjourned for more than 3 days during a session
3 of Congress), then the rule described in that resolution
4 shall be deemed not to be approved and such rule shall
5 not take effect.

6 “(c)(1) Notwithstanding any other provision of this
7 section (except subject to paragraph (3)), a major rule
8 may take effect for one 90-calendar-day period if the
9 President makes a determination under paragraph (2) and
10 submits written notice of such determination to the Con-
11 gress.

12 “(2) Paragraph (1) applies to a determination made
13 by the President by Executive order that the major rule
14 should take effect because such rule is—

15 “(A) necessary because of an imminent threat
16 to health or safety or other emergency;

17 “(B) necessary for the enforcement of criminal
18 laws;

19 “(C) necessary for national security; or

20 “(D) issued pursuant to any statute imple-
21 menting an international trade agreement.

22 “(3) An exercise by the President of the authority
23 under this subsection shall have no effect on the proce-
24 dures under section 802.

1 “(d)(1) In addition to the opportunity for review oth-
 2 erwise provided under this chapter, in the case of any rule
 3 for which a report was submitted in accordance with sub-
 4 section (a)(1)(A) during the period beginning on the date
 5 occurring—

6 “(A) in the case of the Senate, 60 session days;
 7 or

8 “(B) in the case of the House of Representa-
 9 tives, 60 legislative days,
 10 before the date the Congress is scheduled to adjourn a
 11 session of Congress through the date on which the same
 12 or succeeding Congress first convenes its next session, sec-
 13 tions 802 and 803 shall apply to such rule in the suc-
 14 ceeding session of Congress.

15 “(2)(A) In applying sections 802 and 803 for pur-
 16 poses of such additional review, a rule described under
 17 paragraph (1) shall be treated as though—

18 “(i) such rule were published in the Federal
 19 Register on—

20 “(I) in the case of the Senate, the 15th
 21 session day; or

22 “(II) in the case of the House of Rep-
 23 resentatives, the 15th legislative day,
 24 after the succeeding session of Congress first con-
 25 venes; and

1 “(ii) a report on such rule were submitted to
2 Congress under subsection (a)(1) on such date.

3 “(B) Nothing in this paragraph shall be construed
4 to affect the requirement under subsection (a)(1) that a
5 report shall be submitted to Congress before a rule can
6 take effect.

7 “(3) A rule described under paragraph (1) shall take
8 effect as otherwise provided by law (including other sub-
9 sections of this section).

10 **“§ 802. Congressional approval procedure for major**
11 **rules**

12 “(a)(1) For purposes of this section, the term ‘joint
13 resolution’ means only a joint resolution addressing a re-
14 port classifying a rule as major pursuant to section
15 801(a)(1)(A)(iii) that—

16 “(A) bears no preamble;

17 “(B) bears the following title (with blanks filled
18 as appropriate): ‘Approving the rule submitted by
19 _____ relating to _____.’;

20 “(C) includes after its resolving clause only the
21 following (with blanks filled as appropriate): ‘That
22 Congress approves the rule submitted by _____ re-
23 lating to _____.’; and

24 “(D) is introduced pursuant to paragraph (2).

1 “(2) After a House of Congress receives a report
2 classifying a rule as major pursuant to section
3 801(a)(1)(A)(iii), the majority leader of that House (or
4 his or her respective designee) shall introduce (by request,
5 if appropriate) a joint resolution described in paragraph
6 (1)—

7 “(A) in the case of the House of Representa-
8 tives, within 3 legislative days; and

9 “(B) in the case of the Senate, within 3 session
10 days.

11 “(3) A joint resolution described in paragraph (1)
12 shall not be subject to amendment at any stage of pro-
13 ceeding.

14 “(b) A joint resolution described in subsection (a)
15 shall be referred in each House of Congress to the commit-
16 tees having jurisdiction over the provision of law under
17 which the rule is issued.

18 “(c) In the Senate, if the committee or committees
19 to which a joint resolution described in subsection (a) has
20 been referred have not reported it at the end of 15 session
21 days after its introduction, such committee or committees
22 shall be automatically discharged from further consider-
23 ation of the resolution and it shall be placed on the cal-
24 endar. A vote on final passage of the resolution shall be
25 taken on or before the close of the 15th session day after

1 the resolution is reported by the committee or committees
2 to which it was referred, or after such committee or com-
3 mittees have been discharged from further consideration
4 of the resolution.

5 “(d)(1) In the Senate, when the committee or com-
6 mittees to which a joint resolution is referred have re-
7 ported, or when a committee or committees are discharged
8 (under subsection (c)) from further consideration of a
9 joint resolution described in subsection (a), it is at any
10 time thereafter in order (even though a previous motion
11 to the same effect has been disagreed to) for a motion
12 to proceed to the consideration of the joint resolution, and
13 all points of order against the joint resolution (and against
14 consideration of the joint resolution) are waived. The mo-
15 tion is not subject to amendment, or to a motion to post-
16 pone, or to a motion to proceed to the consideration of
17 other business. A motion to reconsider the vote by which
18 the motion is agreed to or disagreed to shall not be in
19 order. If a motion to proceed to the consideration of the
20 joint resolution is agreed to, the joint resolution shall re-
21 main the unfinished business of the Senate until disposed
22 of.

23 “(2) In the Senate, debate on the joint resolution,
24 and on all debatable motions and appeals in connection
25 therewith, shall be limited to not more than 2 hours, which

1 shall be divided equally between those favoring and those
2 opposing the joint resolution. A motion to further limit
3 debate is in order and not debatable. An amendment to,
4 or a motion to postpone, or a motion to proceed to the
5 consideration of other business, or a motion to recommit
6 the joint resolution is not in order.

7 “(3) In the Senate, immediately following the conclu-
8 sion of the debate on a joint resolution described in sub-
9 section (a), and a single quorum call at the conclusion of
10 the debate if requested in accordance with the rules of the
11 Senate, the vote on final passage of the joint resolution
12 shall occur.

13 “(4) Appeals from the decisions of the Chair relating
14 to the application of the rules of the Senate to the proce-
15 dure relating to a joint resolution described in subsection
16 (a) shall be decided without debate.

17 “(e) In the House of Representatives, if any com-
18 mittee to which a joint resolution described in subsection
19 (a) has been referred has not reported it to the House
20 at the end of 15 legislative days after its introduction,
21 such committee shall be discharged from further consider-
22 ation of the joint resolution, and it shall be placed on the
23 appropriate calendar. On the second and fourth Thursdays
24 of each month it shall be in order at any time for the
25 Speaker to recognize a Member who favors passage of a

1 joint resolution that has appeared on the calendar for at
 2 least 5 legislative days to call up that joint resolution for
 3 immediate consideration in the House without intervention
 4 of any point of order. When so called up a joint resolution
 5 shall be considered as read and shall be debatable for 1
 6 hour equally divided and controlled by the proponent and
 7 an opponent, and the previous question shall be considered
 8 as ordered to its passage without intervening motion. It
 9 shall not be in order to reconsider the vote on passage.
 10 If a vote on final passage of the joint resolution has not
 11 been taken by the third Thursday on which the Speaker
 12 may recognize a Member under this subsection, such vote
 13 shall be taken on that day.

14 “(f)(1) If, before passing a joint resolution described
 15 in subsection (a), one House receives from the other a
 16 joint resolution having the same text, then—

17 “(A) the joint resolution of the other House
 18 shall not be referred to a committee; and

19 “(B) the procedure in the receiving House shall
 20 be the same as if no joint resolution had been re-
 21 ceived from the other House until the vote on pas-
 22 sage, when the joint resolution received from the
 23 other House shall supplant the joint resolution of
 24 the receiving House.

1 “(2) This subsection shall not apply to the House of
2 Representatives if the joint resolution received from the
3 Senate is a revenue measure.

4 “(g) If either House has not taken a vote on final
5 passage of the joint resolution by the last day of the period
6 described in section 801(b)(2), then such vote shall be
7 taken on that day.

8 “(h) This section and section 803 are enacted by
9 Congress—

10 “(1) as an exercise of the rulemaking power of
11 the Senate and House of Representatives, respec-
12 tively, and as such are deemed to be part of the
13 rules of each House, respectively, but applicable only
14 with respect to the procedure to be followed in that
15 House in the case of a joint resolution described in
16 subsection (a) and superseding other rules only
17 where explicitly so; and

18 “(2) with full recognition of the constitutional
19 right of either House to change the rules (so far as
20 they relate to the procedure of that House) at any
21 time, in the same manner and to the same extent as
22 in the case of any other rule of that House.

1 **“§ 803. Congressional disapproval procedure for**
2 **nonmajor rules**

3 “(a) For purposes of this section, the term ‘joint res-
4 olution’ means only a joint resolution introduced in the
5 period beginning on the date on which the report referred
6 to in section 801(a)(1)(A) is received by Congress and
7 ending 60 days thereafter (excluding days either House
8 of Congress is adjourned for more than 3 days during a
9 session of Congress), the matter after the resolving clause
10 of which is as follows: ‘That Congress disapproves the
11 nonmajor rule submitted by the _____ relating to
12 _____, and such rule shall have no force or effect.’ (The
13 blank spaces being appropriately filled in).

14 “(b) A joint resolution described in subsection (a)
15 shall be referred to the committees in each House of Con-
16 gress with jurisdiction.

17 “(c) In the Senate, if the committee to which is re-
18 ferred a joint resolution described in subsection (a) has
19 not reported such joint resolution (or an identical joint
20 resolution) at the end of 15 session days after the date
21 of introduction of the joint resolution, such committee may
22 be discharged from further consideration of such joint res-
23 olution upon a petition supported in writing by 30 Mem-
24 bers of the Senate, and such joint resolution shall be
25 placed on the calendar.

1 “(d)(1) In the Senate, when the committee to which
2 a joint resolution is referred has reported, or when a com-
3 mittee is discharged (under subsection (c)) from further
4 consideration of a joint resolution described in subsection
5 (a), it is at any time thereafter in order (even though a
6 previous motion to the same effect has been disagreed to)
7 for a motion to proceed to the consideration of the joint
8 resolution, and all points of order against the joint resolu-
9 tion (and against consideration of the joint resolution) are
10 waived. The motion is not subject to amendment, or to
11 a motion to postpone, or to a motion to proceed to the
12 consideration of other business. A motion to reconsider the
13 vote by which the motion is agreed to or disagreed to shall
14 not be in order. If a motion to proceed to the consideration
15 of the joint resolution is agreed to, the joint resolution
16 shall remain the unfinished business of the Senate until
17 disposed of.

18 “(2) In the Senate, debate on the joint resolution,
19 and on all debatable motions and appeals in connection
20 therewith, shall be limited to not more than 10 hours,
21 which shall be divided equally between those favoring and
22 those opposing the joint resolution. A motion to further
23 limit debate is in order and not debatable. An amendment
24 to, or a motion to postpone, or a motion to proceed to

1 the consideration of other business, or a motion to recom-
2 mit the joint resolution is not in order.

3 “(3) In the Senate, immediately following the conclu-
4 sion of the debate on a joint resolution described in sub-
5 section (a), and a single quorum call at the conclusion of
6 the debate if requested in accordance with the rules of the
7 Senate, the vote on final passage of the joint resolution
8 shall occur.

9 “(4) Appeals from the decisions of the Chair relating
10 to the application of the rules of the Senate to the proce-
11 dure relating to a joint resolution described in subsection
12 (a) shall be decided without debate.

13 “(e) In the Senate, the procedure specified in sub-
14 section (c) or (d) shall not apply to the consideration of
15 a joint resolution respecting a nonmajor rule—

16 “(1) after the expiration of the 60 session days
17 beginning with the applicable submission or publica-
18 tion date; or

19 “(2) if the report under section 801(a)(1)(A)
20 was submitted during the period referred to in sec-
21 tion 801(d)(1), after the expiration of the 60 session
22 days beginning on the 15th session day after the
23 succeeding session of Congress first convenes.

24 “(f) If, before the passage by one House of a joint
25 resolution of that House described in subsection (a), that

1 House receives from the other House a joint resolution
 2 described in subsection (a), then the following procedures
 3 shall apply:

4 “(1) The joint resolution of the other House
 5 shall not be referred to a committee.

6 “(2) With respect to a joint resolution described
 7 in subsection (a) of the House receiving the joint
 8 resolution—

9 “(A) the procedure in that House shall be
 10 the same as if no joint resolution had been re-
 11 ceived from the other House; but

12 “(B) the vote on final passage shall be on
 13 the joint resolution of the other House.

14 **“§ 804. Definitions**

15 “For purposes of this chapter:

16 “(1) The term ‘Federal agency’ means any
 17 agency as that term is defined in section 551(1).

18 “(2) The term ‘major rule’ means any rule, in-
 19 cluding an interim final rule, that the Administrator
 20 of the Office of Information and Regulatory Affairs
 21 of the Office of Management and Budget finds has
 22 resulted in or is likely to result in—

23 “(A) an annual effect on the economy of
 24 \$100 million or more;

1 “(B) a major increase in costs or prices for
2 consumers, individual industries, Federal,
3 State, or local government agencies, or geo-
4 graphic regions; or

5 “(C) significant adverse effects on competi-
6 tion, employment, investment, productivity, in-
7 novation, or the ability of United States-based
8 enterprises to compete with foreign-based enter-
9 prises in domestic and export markets.

10 “(3) The term ‘nonmajor rule’ means any rule
11 that is not a major rule.

12 “(4) The term ‘rule’ has the meaning given
13 such term in section 551, except that such term does
14 not include—

15 “(A) any rule of particular applicability,
16 including a rule that approves or prescribes for
17 the future rates, wages, prices, services, or al-
18 lowances therefore, corporate or financial struc-
19 tures, reorganizations, mergers, or acquisitions
20 thereof, or accounting practices or disclosures
21 bearing on any of the foregoing;

22 “(B) any rule relating to agency manage-
23 ment or personnel; or

24 “(C) any rule of agency organization, pro-
25 cedure, or practice that does not substantially

1 affect the rights or obligations of non-agency
2 parties.

3 “(5) The term ‘submission or publication date’,
4 except as otherwise provided in this chapter,
5 means—

6 “(A) in the case of a major rule, the date
7 on which the Congress receives the report sub-
8 mitted under section 801(a)(1); and

9 “(B) in the case of a nonmajor rule, the
10 later of—

11 “(i) the date on which the Congress
12 receives the report submitted under section
13 801(a)(1); and

14 “(ii) the date on which the nonmajor
15 rule is published in the Federal Register, if
16 so published.

17 **“§ 805. Judicial review**

18 “(a) No determination, finding, action, or omission
19 under this chapter shall be subject to judicial review.

20 “(b) Notwithstanding subsection (a), a court may de-
21 termine whether a Federal agency has completed the nec-
22 essary requirements under this chapter for a rule to take
23 effect.

24 “(c) The enactment of a joint resolution of approval
25 under section 802 shall not be interpreted to serve as a

1 grant or modification of statutory authority by Congress
 2 for the promulgation of a rule, shall not extinguish or af-
 3 fect any claim, whether substantive or procedural, against
 4 any alleged defect in a rule, and shall not form part of
 5 the record before the court in any judicial proceeding con-
 6 cerning a rule except for purposes of determining whether
 7 or not the rule is in effect.

8 **“§ 806. Exemption for monetary policy**

9 “Nothing in this chapter shall apply to rules that con-
 10 cern monetary policy proposed or implemented by the
 11 Board of Governors of the Federal Reserve System or the
 12 Federal Open Market Committee.

13 **“§ 807. Effective date of certain rules**

14 “Notwithstanding section 801—

15 “(1) any rule that establishes, modifies, opens,
 16 closes, or conducts a regulatory program for a com-
 17 mercial, recreational, or subsistence activity related
 18 to hunting, fishing, or camping; or

19 “(2) any rule other than a major rule which an
 20 agency for good cause finds (and incorporates the
 21 finding and a brief statement of reasons therefore in
 22 the rule issued) that notice and public procedure
 23 thereon are impracticable, unnecessary, or contrary
 24 to the public interest,

1 shall take effect at such time as the Federal agency pro-
 2 mulgating the rule determines.”.

3 (d) BUDGETARY EFFECTS OF RULES SUBJECT TO
 4 SECTION 802 OF TITLE 5, UNITED STATES CODE.—Sec-
 5 tion 257(b)(2) of the Balanced Budget and Emergency
 6 Deficit Control Act of 1985 (2 U.S.C. 907(b)(2)) is
 7 amended by adding at the end the following:

8 “(E) BUDGETARY EFFECTS OF RULES
 9 SUBJECT TO SECTION 802 OF TITLE 5, UNITED
 10 STATES CODE.—Any rule subject to the con-
 11 gressional approval procedure set forth in sec-
 12 tion 802 of chapter 8 of title 5, United States
 13 Code, affecting budget authority, outlays, or re-
 14 cepts shall be assumed to be effective unless it
 15 is not approved in accordance with such sec-
 16 tion.”.

17 (e) GOVERNMENT ACCOUNTABILITY OFFICE STUDY
 18 OF RULES.—

19 (1) IN GENERAL.—The Comptroller General of
 20 the United States shall conduct a study to deter-
 21 mine, as of the date of enactment of this Act—

22 (A) how many rules (as such term is de-
 23 fined in section 804 of title 5, United States
 24 Code) were in effect;

1 (B) how many major rules (as such term
 2 is defined in section 804 of title 5, United
 3 States Code) were in effect; and

4 (C) the total estimated economic cost im-
 5 posed by all such rules.

6 (2) REPORT.—Not later than 1 year after the
 7 date of enactment of this Act, the Comptroller Gen-
 8 eral of the United States shall submit a report to
 9 Congress that contains the findings of the study
 10 conducted under paragraph (1).

11 **SEC. 207. BANK REGULATORY RELIEF.**

12 (a) TEMPORARY RELIEF FOR COMMUNITY BANKS.—
 13 Section 4012(b)(2) of the CARES Act (15 U.S.C.
 14 9050(b)(2)) is amended by striking “December 31, 2020”
 15 and inserting “December 31, 2021”.

16 (b) TEMPORARY RELIEF FROM TROUBLED DEBT
 17 RESTRUCTURINGS.—Section 4013(a)(1) of the CARES
 18 Act (15 U.S.C. 9051(a)(1)) is amended by striking “De-
 19 cember 31, 2020” and inserting “January 1, 2022”.

20 (c) OPTIONAL TEMPORARY RELIEF FROM CURRENT
 21 EXPECTED CREDIT LOSSES.—Section 4014(b)(2) of the
 22 CARES Act (15 U.S.C. 9052(b)(2)) is amended by strik-
 23 ing “December 31, 2020” and inserting “January 1,
 24 2023”.

1 **SEC. 208. CONGRESSIONAL REVIEW FOR CORONAVIRUS**
2 **REGULATIONS.**

3 (a) DEFINITIONS.—In this section:

4 (1) AGENCY.—The term “agency” has the
5 meaning given the term in section 551 of title 5,
6 United States Code.

7 (2) EMERGENCY PERIOD.—The term “emer-
8 gency period” means the duration of a public health
9 emergency declared pursuant to section 319 of the
10 Public Health Service Act (42 U.S.C. 247d) as a re-
11 sult of confirmed cases of 2019 novel Coronavirus
12 (COVID–19), including any renewal thereof.

13 (3) REGULATION.—The term “regulation” has
14 the meaning given the term “rule” under section
15 551 of title 5, United States Code.

16 (b) REPEAL OR MODIFICATION OF REGULATIONS
17 DURING THE EMERGENCY PERIOD.—Any waiver or modi-
18 fication of any regulation which was made during the
19 emergency period and is in effect as of the date of the
20 enactment of this Act shall be treated as permanent, and
21 such regulation shall be treated as repealed or modified,
22 as applicable, as of the date of the enactment of this Act
23 and thereafter, unless a Federal Regulatory Review Com-
24 mission recommends the regulation should not be repealed
25 or modified, as applicable, and a law is enacted confirming
26 the recommendation.

1 (c) FEDERAL REGULATORY REVIEW COMMIS-
2 SIONS.—

3 (1) ESTABLISHMENT.—There are established
4 Commissions to be known as the “Federal Regu-
5 latory Review Commissions”.

6 (2) MEMBERS.—Each Commission shall be
7 composed of members of the congressional com-
8 mittee of each jurisdiction and the head of each
9 agency under the jurisdiction of that committee (in
10 this subsection referred to as the “members”).

11 (3) INFORMATION.—Members may obtain infor-
12 mation from individuals with expertise in the oper-
13 ations and regulations of government programs.

14 (4) DUTIES OF THE COMMISSIONS.—

15 (A) REVIEW OF FEDERAL REGULA-
16 TIONS.—Not later than 2 months after the date
17 of enactment of this Act, each Commission shall
18 submit to the Speaker of the House of Rep-
19 resentatives and the majority leader of the Sen-
20 ate an official recommendation on the repeal or
21 modification of each regulation waived or modi-
22 fied during the emergency period.

23 (B) EXTENSION.—The deadline in sub-
24 paragraph (A) may be extended for an addi-
25 tional month if the Congress enacts legislation

1 extending such deadline by a vote of a majority
2 of the House of Representatives and the Sen-
3 ate.

4 (5) REPORT TO CONGRESS.—

5 (A) AGENCY REPORT ON REGULATIONS.—

6 Not later than 1 month after the date of enact-
7 ment of this Act, the head of each agency shall
8 submit to each congressional committee of ju-
9 risdiction a report that includes—

10 (i) an analysis of whether or not the
11 agency can function without the regulation
12 or with the modified regulation, as applica-
13 ble; and

14 (ii) an analysis of whether the regula-
15 tion should be restored to its original state
16 before the emergency period or should re-
17 main repealed or modified, as applicable.

18 (B) PUBLIC COMMENT PERIOD RE-
19 QUIRED.—The head of an agency shall provide
20 a public comment period before submitting a re-
21 port pursuant to subparagraph (A).

22 (6) CONGRESSIONAL RECOMMENDATION.—Not
23 later than 1 month after receiving a report from the
24 head of each agency pursuant to paragraph (5), each
25 committee shall submit to the Speaker of the House

1 of Representatives and the majority leader of the
 2 Senate an official recommendation on whether or not
 3 the repealed or modified regulation should be re-es-
 4 tablished.

5 (7) SUNSET OF COMMISSIONS.—The Commis-
 6 sions established in this subsection shall terminate
 7 on the final day of the final recommendation by each
 8 committee.

9 **SEC. 209. BEAT CHINA ACT.**

10 (a) SHORT TITLE.—This section may be cited as the
 11 “Bring Entrepreneurial Advancements To Consumers
 12 Here In North America Act” or the “BEAT CHINA Act”.

13 (b) IN GENERAL.—Part III of subchapter B of chap-
 14 ter 1 of the Internal Revenue Code of 1986 is amended
 15 by inserting after section 139H the following new section:

16 **“SEC. 139I. EXCLUSION OF GAIN ON DISPOSITION OF PROP-**
 17 **ERTY IN CONNECTION WITH QUALIFIED RE-**
 18 **LOCATION OF MANUFACTURING.**

19 “(a) IN GENERAL.—In the case of a qualified manu-
 20 facturer, gross income shall not include gain from the sale
 21 or exchange of qualified relocation disposition property.

22 “(b) QUALIFIED RELOCATION DISPOSITION PROP-
 23 ERTY.—For purposes of this section—

1 “(1) IN GENERAL.—The term ‘qualified reloca-
 2 tion disposition property’ means any property
 3 which—

4 “(A) is sold or exchanged by a qualified
 5 manufacturer in connection with a qualified re-
 6 location of manufacturing, and

7 “(B) was used by such qualified manufac-
 8 turer in the trade or business of manufacturing
 9 a qualified medical product in the foreign coun-
 10 try from which such manufacturing is being re-
 11 located.

12 “(2) QUALIFIED RELOCATION OF MANUFAC-
 13 TURING.—

14 “(A) IN GENERAL.—The term ‘qualified
 15 relocation of manufacturing’ means, with re-
 16 spect to any qualified manufacturer, the reloca-
 17 tion of the manufacturing of a qualified medical
 18 product from a foreign country to the United
 19 States.

20 “(B) RELOCATION OF PROPERTY NOT RE-
 21 QUIRED.—For purposes of subparagraph (A),
 22 manufacturing shall not fail to be treated as re-
 23 located merely because property used in such
 24 manufacturing was not relocated.

18 “(d) **QUALIFIED MEDICAL PRODUCT.**—For purposes
19 of this section, the term ‘qualified medical product’ means
20 any pharmaceutical, medical device, or medical supply.”.

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

1 (d) EFFECTIVE DATE.—The amendments made by
 2 this section shall apply to sales and exchanges after the
 3 date of the enactment of this Act.

4 **SEC. 210. FUNDING FOR SPR PETROLEUM ACCOUNT.**

5 (a) IN GENERAL.—There is appropriated, out of
 6 amounts in the Treasury not otherwise appropriated, for
 7 the fiscal year ending September 30, 2020,
 8 \$3,000,000,000 for additional amounts for the “SPR Pe-
 9 troleum Account” for necessary expenses related to the ac-
 10 quisition, transportation, and injection of domestic petro-
 11 leum products pursuant to the Energy Policy and Con-
 12 servation Act (42 U.S.C. 6201 et seq.), to remain available
 13 until September 30, 2021.

14 (b) EMERGENCY DESIGNATION.—The amount pro-
 15 vided by this section is designated by the Congress as
 16 being for an emergency requirement pursuant to section
 17 251(b)(2)(A)(i) of the Balanced Budget and Emergency
 18 Deficit Control Act of 1985 (2 U.S.C. 901(b)(2)(A)(i)).

19 **SEC. 211. EXPANSION OF RESEARCH CREDIT FOR QUALI-**
 20 **FIED SMALL BUSINESSES.**

21 (a) IN GENERAL.—Section 41(h) of the Internal Rev-
 22 enue Code of 1986 is amended—

23 (1) in paragraph (3)(A)(i)(I), by striking
 24 “\$5,000,000” and inserting “\$10,000,000”,

1 (2) in paragraph (4)(B)(i), by striking
2 “\$250,000” and inserting “\$500,000”, and

3 (3) in paragraph (5)(B)(ii), by striking
4 “\$250,000” and inserting “\$500,000”.

5 (b) **EFFECTIVE DATE.**—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2020.

8 **SEC. 212. EXTENSION OF AVIATION EXCISE TAX HOLIDAY.**

9 Section 4007 of division A of the CARES Act is
10 amended by striking “ending before January 1, 2021” and
11 inserting “ending on the date that is 1 year after the last
12 day that the public health emergency declared by the Sec-
13 retary of Health and Human Services under section 319
14 of the Public Health Service Act (42 U.S.C. 247d) on Jan-
15 uary 31, 2020, with respect to COVID–19, is in effect”.

16 **TITLE III—ESTABLISHING LONG-**
17 **TERM RETIREMENT SECURITY**

18 **SEC. 301. ALLOWANCE OF DELAY IN MAKING 2020 RETIRE-**
19 **MENT CONTRIBUTIONS.**

20 (a) **IN GENERAL.**—An eligible participant in 1 or
21 more applicable retirement plans may make additional
22 contributions to such plans for any taxable year beginning
23 in 2021 or 2022 in an aggregate amount not exceeding
24 the participant’s unused 2020 contribution amount.

1 (b) TREATMENT OF CONTRIBUTIONS AND PLANS.—

2 For purposes of the Internal Revenue Code of 1986—

3 (1) TREATMENT OF CONTRIBUTIONS.—In the
4 case of any additional contribution to which sub-
5 section (a) applies—

6 (A) such contribution shall not, with re-
7 spect to such taxable year—

8 (i) be subject to any otherwise appli-
9 cable limitation contained in sections
10 401(a)(30), 402(h), 408, and 415(c), or

11 (ii) be taken into account in applying
12 such limitations to other contributions or
13 benefits under such plan or any other such
14 plan, and

15 (B) except as provided in paragraph
16 (2)(B), such plan shall not be treated as failing
17 to meet the requirements of section 401(a)(4),
18 401(k)(3), 401(k)(11), 403(b)(12), 408(k),
19 410(b), or 416 by reason of the making (or the
20 right to make) such contribution.

21 (2) TREATMENT OF APPLICABLE PLANS.—

22 (A) IN GENERAL.—An applicable employer
23 plan shall not be treated as failing to meet any
24 requirement of such Code, or failing to be oper-

ated in accordance with the terms of the plan,
solely because the plan—

(i) permits an eligible participant to
make additional contributions described in
subsection (a) for any plan year, or

(ii) does not make any matching con-
tribution (as defined in section 401(m)(4)
of such Code) with respect to additional
contributions described in subsection (a)
for any plan year.

(B) NONDISCRIMINATION REQUIRE-
MENT.—The rules of section 414(v)(4) of such
Code shall apply for purposes of this section.

(c) DEFINITIONS.—For purposes of this section—

(1) APPLICABLE RETIREMENT PLAN.—The
term “applicable retirement plan” means any plan—

(A) which is—

(i) a plan, arrangement, or contract to
which an elective deferral (as defined in
section 401(g)(3) of the Internal Revenue
Code of 1986) may be made, or

(ii) an individual retirement plan (as
defined in section 7701(a)(37) of such
Code), and

1 (B) which allows additional contributions
 2 under this section to be made to such plan.

3 (2) ELIGIBLE PARTICIPANT.—The term “eligi-
 4 ble participant” means, with respect to any taxable
 5 year beginning in 2021 or 2022, a participant in a
 6 plan—

7 (A) who has an unused 2020 contribution
 8 amount, and

9 (B) with respect to whom no other elective
 10 deferrals (or in the case of an individual retire-
 11 ment plan, no other contributions) may, without
 12 regard to this section, be made to the plan for
 13 such taxable year by reason of any applicable
 14 limitation described in subsection (b)(1)(A)(i)
 15 or any comparable limitation or restriction con-
 16 tained in the terms of the plan.

17 In determining whether a participant is an eligible
 18 participant, the administrator of an applicable re-
 19 tirement plan may rely on a participant’s certifi-
 20 cation that the participant satisfies the requirements
 21 of this paragraph.

22 (3) UNUSED 2020 CONTRIBUTION AMOUNT.—

23 (A) IN GENERAL.—The term “unused
 24 2020 contribution amount” means, with respect
 25 to any applicable participant, the excess (if any)

1 for the participant's last taxable year beginning
2 in 2020 of—

3 (i) in the case of—

4 (I) the applicable retirement
5 plans described in paragraph (1)(A)(i)
6 of such participant, the applicable lim-
7 itations described in subsection
8 (b)(1)(A)(i) on aggregate contribu-
9 tions to such plans for such taxable
10 year, and

11 (II) the individual retirement
12 plans of such participant, the applica-
13 ble limitations described in subsection
14 (b)(1)(A)(i) on aggregate contribu-
15 tions to such plans for such taxable
16 year, over

17 (ii) the aggregate contributions to
18 such applicable retirement plans or indi-
19 vidual retirement plans, whichever is appli-
20 cable, for such taxable year (other than
21 rollover contributions not taken into ac-
22 count in applying such limitations under
23 such Code).

24 (B) REDUCTIONS FOR PREVIOUSLY USED
25 AMOUNTS.—The unused 2020 contribution

1 amount for any taxable year beginning in 2021
2 or 2022 shall be reduced by the portion of such
3 amount taken into account under this section
4 for all preceding taxable years.

5 (C) SECRETARIAL ASSISTANCE.—The Sec-
6 retary of the Treasury (or the Secretary's dele-
7 gate) shall include, with returns of Federal in-
8 dividual income tax (or accompanying forms or
9 instructions) for taxable years beginning in
10 2020 and 2021, forms or other materials which
11 will assist participants in simply computing
12 their unused 2020 contribution amount for each
13 taxable year beginning in 2021 or 2022.

14 (d) EFFECTIVE DATES.—

15 (1) IN GENERAL.—This section shall apply for
16 years beginning after December 31, 2020.

17 (2) PROVISIONS RELATING TO PLAN OR CON-
18 TRACT AMENDMENTS.—

19 (A) IN GENERAL.—If this paragraph ap-
20 plies to any plan or contract amendment—

21 (i) such plan or contract shall not fail
22 to be treated as being operated in accord-
23 ance with the terms of the plan during the
24 period described in subparagraph (B)(ii)

solely because the plan operates in accordance with this section, and

(ii) except as provided by the Secretary of the Treasury (or the Secretary's delegate), such plan or contract shall not fail to meet the requirements of section 411(d)(6) of the Internal Revenue Code of 1986 and section 204(g) of the Employee Retirement Income Security Act of 1974 by reason of such amendment.

(B) AMENDMENTS TO WHICH PARAGRAPH APPLIES.—

(i) IN GENERAL.—This paragraph shall apply to any amendment to any plan or annuity contract which—

(I) is made pursuant to the provisions of this section, and

(II) is made on or before the last day of the first plan year beginning on or after January 1, 2022.

In the case of a governmental plan, subclause (II) shall be applied by substituting “2024” for “2022”.

(ii) CONDITIONS.—This paragraph shall not apply to any amendment unless

1 during the period beginning on the effec-
 2 tive date of the amendment and ending on
 3 December 31, 2022, the plan or contract is
 4 operated as if such plan or contract
 5 amendment were in effect.

6 **SEC. 302. CONVERSION OF CERTAIN 2020 DISTRIBUTIONS**
 7 **TO QUALIFIED LOANS FOR PURPOSES OF**
 8 **CARES ACT.**

9 (a) IN GENERAL.—At the election of any individual,
 10 any distribution from a qualified employer plan (as de-
 11 fined in section 72(p)(4) of the Internal Revenue Code of
 12 1986) which is made on or after January 1, 2020, and
 13 before the date of the enactment of this Act may be treat-
 14 ed for purposes of such Code and section 2202(b) of the
 15 CARES Act as a loan to which paragraphs (1) and (2)
 16 of such section 2202(b) apply.

17 (b) LIMITATION.—Subsection (a) shall apply only to
 18 so much of any such distributions as in the aggregate does
 19 not exceed the limitation determined under section
 20 72(p)(2)(A) of the Internal Revenue Code of 1986, ap-
 21 plied—

22 (1) by substituting “\$100,000” for “\$50,000”
 23 in clause (i) thereof, and

24 (2) by substituting “the present value of the
 25 nonforfeitable accrued benefit of the employee under

1 the plan” for “one-half of the present value of the
 2 nonforfeitable accrued benefit of the employee under
 3 the plan” in clause (ii) thereof.

4 (c) TIMING OF LOAN.—If subsection (a) applies to
 5 any distribution, the individual shall be treated—

6 (1) as not having received a distribution, and

7 (2) as having received a loan on the date the
 8 original distribution was made.

9 (d) EMPLOYER CONSENT, ETC.—Subsection (a) shall
 10 not apply to any distribution unless the employer of the
 11 individual consents to the treatment of such distribution
 12 as a loan from the plan. Such consent may apply to the
 13 application of either paragraph (1) or (2) of section
 14 2202(b) of the CARES Act, or both, with respect to any
 15 distribution.

16 **SEC. 303. INDEXING OF CERTAIN ASSETS FOR PURPOSES**
 17 **OF DETERMINING GAIN OR LOSS.**

18 (a) IN GENERAL.—Part II of subchapter O of chap-
 19 ter 1 of the Internal Revenue Code of 1986 (relating to
 20 basis rules of general application) is amended by redesign-
 21 nating section 1023 as section 1024 and by inserting after
 22 section 1022 the following new section:

23 **“SEC. 1023. INDEXING OF CERTAIN ASSETS FOR PURPOSES**
 24 **OF DETERMINING GAIN OR LOSS.**

25 “(a) GENERAL RULE.—

1 “(1) INDEXED BASIS SUBSTITUTED FOR AD-
 2 JUSTED BASIS.—Solely for purposes of determining
 3 gain or loss on the sale or other disposition by a tax-
 4 payer (other than a corporation) of an indexed asset
 5 which has been held for more than 3 years, the in-
 6 dexed basis of the asset shall be substituted for its
 7 adjusted basis.

8 “(2) EXCEPTION FOR DEPRECIATION, ETC.—
 9 The deductions for depreciation, depletion, and am-
 10 ortization shall be determined without regard to the
 11 application of paragraph (1) to the taxpayer or any
 12 other person.

13 “(3) WRITTEN DOCUMENTATION REQUIRE-
 14 MENT.—Paragraph (1) shall apply only with respect
 15 to indexed assets for which the taxpayer has written
 16 documentation of the original purchase price paid or
 17 incurred by the taxpayer to acquire such asset.

18 “(b) INDEXED ASSET.—

19 “(1) IN GENERAL.—For purposes of this sec-
 20 tion, the term ‘indexed asset’ means—

21 “(A) common stock in a C corporation
 22 (other than a foreign corporation), or

23 “(B) tangible property,
 24 which is a capital asset or property used in the trade
 25 or business (as defined in section 1231(b)).

1 “(2) STOCK IN CERTAIN FOREIGN CORPORA-
2 TIONS INCLUDED.—For purposes of this section—

3 “(A) IN GENERAL.—The term ‘indexed
4 asset’ includes common stock in a foreign cor-
5 poration which is regularly traded on an estab-
6 lished securities market.

7 “(B) EXCEPTION.—Subparagraph (A)
8 shall not apply to—

9 “(i) stock of a foreign investment
10 company,

11 “(ii) stock in a passive foreign invest-
12 ment company (as defined in section
13 1296),

14 “(iii) stock in a foreign corporation
15 held by a United States person who meets
16 the requirements of section 1248(a)(2),
17 and

18 “(iv) stock in a foreign personal hold-
19 ing company.

20 “(C) TREATMENT OF AMERICAN DEPOSI-
21 TORY RECEIPTS.—An American depository re-
22 ceipt for common stock in a foreign corporation
23 shall be treated as common stock in such cor-
24 poration.

1 “(c) INDEXED BASIS.—For purposes of this sec-
2 tion—

3 “(1) GENERAL RULE.—The indexed basis for
4 any asset is—

5 “(A) the adjusted basis of the asset, in-
6 creased by

7 “(B) the applicable inflation adjustment.

8 “(2) APPLICABLE INFLATION ADJUSTMENT.—
9 The applicable inflation adjustment for any asset is
10 an amount equal to—

11 “(A) the adjusted basis of the asset, multi-
12 plied by

13 “(B) the percentage (if any) by which—

14 “(i) the gross domestic product
15 deflator for the last calendar quarter end-
16 ing before the asset is disposed of, exceeds

17 “(ii) the gross domestic product
18 deflator for the last calendar quarter end-
19 ing before the asset was acquired by the
20 taxpayer.

21 The percentage under subparagraph (B) shall be
22 rounded to the nearest $\frac{1}{10}$ of 1 percentage point.

23 “(3) GROSS DOMESTIC PRODUCT DEFLATOR.—

24 The gross domestic product deflator for any cal-
25 endar quarter is the implicit price deflator for the

1 gross domestic product for such quarter (as shown
2 in the last revision thereof released by the Secretary
3 of Commerce before the close of the following cal-
4 endar quarter).

5 “(d) SUSPENSION OF HOLDING PERIOD WHERE DI-
6 MINISHED RISK OF LOSS; TREATMENT OF SHORT
7 SALES.—

8 “(1) IN GENERAL.—If the taxpayer (or a re-
9 lated person) enters into any transaction which sub-
10 stantially reduces the risk of loss from holding any
11 asset, such asset shall not be treated as an indexed
12 asset for the period of such reduced risk.

13 “(2) SHORT SALES.—

14 “(A) IN GENERAL.—In the case of a short
15 sale of an indexed asset with a short sale period
16 in excess of 3 years, for purposes of this title,
17 the amount realized shall be an amount equal
18 to the amount realized (determined without re-
19 gard to this paragraph) increased by the appli-
20 cable inflation adjustment. In applying sub-
21 section (c)(2) for purposes of the preceding sen-
22 tence, the date on which the property is sold
23 short shall be treated as the date of acquisition
24 and the closing date for the sale shall be treat-
25 ed as the date of disposition.

1 “(B) SHORT SALE PERIOD.—For purposes
 2 of subparagraph (A), the short sale period be-
 3 gins on the day that the property is sold and
 4 ends on the closing date for the sale.

5 “(e) TREATMENT OF REGULATED INVESTMENT
 6 COMPANIES AND REAL ESTATE INVESTMENT TRUSTS.—

7 “(1) ADJUSTMENTS AT ENTITY LEVEL.—

8 “(A) IN GENERAL.—Except as otherwise
 9 provided in this paragraph, the adjustment
 10 under subsection (a) shall be allowed to any
 11 qualified investment entity (including for pur-
 12 poses of determining the earnings and profits of
 13 such entity).

14 “(B) EXCEPTION FOR CORPORATE SHARE-
 15 HOLDERS.—Under regulations—

16 “(i) in the case of a distribution by a
 17 qualified investment entity (directly or in-
 18 directly) to a corporation—

19 “(I) the determination of whether
 20 such distribution is a dividend shall be
 21 made without regard to this section,
 22 and

23 “(II) the amount treated as gain
 24 by reason of the receipt of any capital
 25 gain dividend shall be increased by the

1 percentage by which the entity's net
 2 capital gain for the taxable year (de-
 3 termined without regard to this sec-
 4 tion) exceeds the entity's net capital
 5 gain for such year determined with re-
 6 gard to this section, and

7 “(ii) there shall be other appropriate
 8 adjustments (including deemed distribu-
 9 tions) so as to ensure that the benefits of
 10 this section are not allowed (directly or in-
 11 directly) to corporate shareholders of quali-
 12 fied investment entities.

13 For purposes of the preceding sentence, any
 14 amount includible in gross income under section
 15 852(b)(3)(D) shall be treated as a capital gain
 16 dividend and an S corporation shall not be
 17 treated as a corporation.

18 “(C) EXCEPTION FOR QUALIFICATION
 19 PURPOSES.—This section shall not apply for
 20 purposes of sections 851(b) and 856(e).

21 “(D) EXCEPTION FOR CERTAIN TAXES IM-
 22 POSED AT ENTITY LEVEL.—

23 “(i) TAX ON FAILURE TO DISTRIBUTE
 24 ENTIRE GAIN.—If any amount is subject to
 25 tax under section 852(b)(3)(A) for any

1 taxable year, the amount on which tax is
 2 imposed under such section shall be in-
 3 creased by the percentage determined
 4 under subparagraph (B)(i)(II). A similar
 5 rule shall apply in the case of any amount
 6 subject to tax under paragraph (2) or (3)
 7 of section 857(b) to the extent attributable
 8 to the excess of the net capital gain over
 9 the deduction for dividends paid deter-
 10 mined with reference to capital gain divi-
 11 dends only. The first sentence of this
 12 clause shall not apply to so much of the
 13 amount subject to tax under section
 14 852(b)(3)(A) as is designated by the com-
 15 pany under section 852(b)(3)(D).

16 “(ii) OTHER TAXES.—This section
 17 shall not apply for purposes of determining
 18 the amount of any tax imposed by para-
 19 graph (4), (5), or (6) of section 857(b).

20 “(2) ADJUSTMENTS TO INTERESTS HELD IN
 21 ENTITY.—

22 “(A) REGULATED INVESTMENT COMPA-
 23 NIES.—Stock in a regulated investment com-
 24 pany (within the meaning of section 851) shall

1 be an indexed asset for any calendar quarter in
 2 the same ratio as—

3 “(i) the average of the fair market
 4 values of the indexed assets held by such
 5 company at the close of each month during
 6 such quarter, bears to

7 “(ii) the average of the fair market
 8 values of all assets held by such company
 9 at the close of each such month.

10 “(B) REAL ESTATE INVESTMENT
 11 TRUSTS.—Stock in a real estate investment
 12 trust (within the meaning of section 856) shall
 13 be an indexed asset for any calendar quarter in
 14 the same ratio as—

15 “(i) the fair market value of the in-
 16 dexed assets held by such trust at the close
 17 of such quarter, bears to

18 “(ii) the fair market value of all as-
 19 sets held by such trust at the close of such
 20 quarter.

21 “(C) RATIO OF 80 PERCENT OR MORE.—If
 22 the ratio for any calendar quarter determined
 23 under subparagraph (A) or (B) would (but for
 24 this subparagraph) be 80 percent or more, such
 25 ratio for such quarter shall be 100 percent.

1 “(D) RATIO OF 20 PERCENT OR LESS.—If
 2 the ratio for any calendar quarter determined
 3 under subparagraph (A) or (B) would (but for
 4 this subparagraph) be 20 percent or less, such
 5 ratio for such quarter shall be zero.

6 “(E) LOOK-THRU OF PARTNERSHIPS.—For
 7 purposes of this paragraph, a qualified invest-
 8 ment entity which holds a partnership interest
 9 shall be treated (in lieu of holding a partnership
 10 interest) as holding its proportionate share of
 11 the assets held by the partnership.

12 “(3) TREATMENT OF RETURN OF CAPITAL DIS-
 13 TRIBUTIONS.—Except as otherwise provided by the
 14 Secretary, a distribution with respect to stock in a
 15 qualified investment entity which is not a dividend
 16 and which results in a reduction in the adjusted
 17 basis of such stock shall be treated as allocable to
 18 stock acquired by the taxpayer in the order in which
 19 such stock was acquired.

20 “(4) QUALIFIED INVESTMENT ENTITY.—For
 21 purposes of this subsection, the term ‘qualified in-
 22 vestment entity’ means—

23 “(A) a regulated investment company
 24 (within the meaning of section 851), and

1 “(B) a real estate investment trust (within
2 the meaning of section 856).

3 “(f) OTHER PASS-THRU ENTITIES.—

4 “(1) PARTNERSHIPS.—

5 “(A) IN GENERAL.—In the case of a part-
6 nership, the adjustment made under subsection
7 (a) at the partnership level shall be passed
8 through to the partners.

9 “(B) SPECIAL RULE IN THE CASE OF SEC-
10 TION 754 ELECTIONS.—In the case of a transfer
11 of an interest in a partnership with respect to
12 which the election provided in section 754 is in
13 effect—

14 “(i) the adjustment under section
15 743(b)(1) shall, with respect to the trans-
16 feror partner, be treated as a sale of the
17 partnership assets for purposes of applying
18 this section, and

19 “(ii) with respect to the transferee
20 partner, the partnership’s holding period
21 for purposes of this section in such assets
22 shall be treated as beginning on the date
23 of such adjustment.

24 “(2) S CORPORATIONS.—In the case of an S
25 corporation, the adjustment made under subsection

1 (a) at the corporate level shall be passed through to
2 the shareholders. This section shall not apply for
3 purposes of determining the amount of any tax im-
4 posed by section 1374 or 1375.

5 “(3) COMMON TRUST FUNDS.—In the case of a
6 common trust fund, the adjustment made under sub-
7 section (a) at the trust level shall be passed through
8 to the participants.

9 “(4) INDEXING ADJUSTMENT DISREGARDED IN
10 DETERMINING LOSS ON SALE OF INTEREST IN ENTI-
11 TY.—Notwithstanding the preceding provisions of
12 this subsection, for purposes of determining the
13 amount of any loss on a sale or exchange of an in-
14 terest in a partnership, S corporation, or common
15 trust fund, the adjustment made under subsection
16 (a) shall not be taken into account in determining
17 the adjusted basis of such interest.

18 “(g) DISPOSITIONS BETWEEN RELATED PERSONS.—

19 “(1) IN GENERAL.—This section shall not apply
20 to any sale or other disposition of property between
21 related persons except to the extent that the basis
22 of such property in the hands of the transferee is a
23 substituted basis.

1 “(2) RELATED PERSONS DEFINED.—For pur-
 2 poses of this section, the term ‘related persons’
 3 means—

4 “(A) persons bearing a relationship set
 5 forth in section 267(b), and

6 “(B) persons treated as single employer
 7 under subsection (b) or (c) of section 414.

8 “(h) TRANSFERS TO INCREASE INDEXING ADJUST-
 9 MENT.—If any person transfers cash, debt, or any other
 10 property to another person and the principal purpose of
 11 such transfer is to secure or increase an adjustment under
 12 subsection (a), the Secretary may disallow part or all of
 13 such adjustment or increase.

14 “(i) SPECIAL RULES.—For purposes of this section—

15 “(1) TREATMENT OF IMPROVEMENTS, ETC.—If
 16 there is an addition to the adjusted basis of any tan-
 17 gible property or of any stock in a corporation dur-
 18 ing the taxable year by reason of an improvement to
 19 such property or a contribution to capital of such
 20 corporation—

21 “(A) such addition shall never be taken
 22 into account under subsection (c)(1)(A) if the
 23 aggregate amount thereof during the taxable
 24 year with respect to such property or stock is
 25 less than \$1,000, and

1 “(B) such addition shall be treated as a
2 separate asset acquired at the close of such tax-
3 able year if the aggregate amount thereof dur-
4 ing the taxable year with respect to such prop-
5 erty or stock is \$1,000 or more.

6 A rule similar to the rule of the preceding sentence
7 shall apply to any other portion of an asset to the
8 extent that separate treatment of such portion is ap-
9 propriate to carry out the purposes of this section.

10 “(2) ASSETS WHICH ARE NOT INDEXED ASSETS
11 THROUGHOUT HOLDING PERIOD.—The applicable in-
12 flation adjustment shall be appropriately reduced for
13 periods during which the asset was not an indexed
14 asset.

15 “(3) TREATMENT OF CERTAIN DISTRIBUTIONS.—A distribution with respect to stock in a
16 corporation which is not a dividend shall be treated
17 as a disposition.

18 “(4) SECTION CANNOT INCREASE ORDINARY
19 LOSS.—To the extent that (but for this paragraph)
20 this section would create or increase a net ordinary
21 loss to which section 1231(a)(2) applies or an ordi-
22 nary loss to which any other provision of this title
23 applies, such provision shall not apply. The taxpayer
24 shall be treated as having a long-term capital loss in
25

1 an amount equal to the amount of the ordinary loss
2 to which the preceding sentence applies.

3 “(5) ACQUISITION DATE WHERE THERE HAS
4 BEEN PRIOR APPLICATION OF SUBSECTION (a)(1)
5 WITH RESPECT TO THE TAXPAYER.—If there has
6 been a prior application of subsection (a)(1) to an
7 asset while such asset was held by the taxpayer, the
8 date of acquisition of such asset by the taxpayer
9 shall be treated as not earlier than the date of the
10 most recent such prior application.

11 “(j) REGULATIONS.—The Secretary shall prescribe
12 such regulations as may be necessary or appropriate to
13 carry out the purposes of this section.”.

14 (b) CLERICAL AMENDMENT.—The table of sections
15 for part II of subchapter O of chapter 1 of the Internal
16 Revenue Code of 1986 is amended by striking the item
17 relating to section 1023 and by inserting after the item
18 relating to section 1022 the following new item:

“Sec. 1023. Indexing of certain assets for purposes of determining gain or loss.
“Sec. 1024. Cross references.”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to indexed assets acquired by the
21 taxpayer after December 31, 2020, in taxable years ending
22 after such date.

1 **SEC. 304. RETIREMENT FREEDOM.**

2 Any individual who is otherwise entitled to benefits
 3 under part A of title XVIII of the Social Security Act may
 4 elect (in such form and manner as may be specified by
 5 the Secretary of Health and Human Services) to opt out
 6 of such entitlement. Notwithstanding any other provision
 7 of law, in the case of an individual who makes such an
 8 election, such individual—

9 (1) may (in such form and manner as may be
 10 specified by the Secretary) subsequently choose to
 11 end such election and opt back into such entitlement
 12 (in accordance with a process determined by the
 13 Secretary) without being subject to any penalty;

14 (2) shall not be required to opt out of benefits
 15 under title II of such Act as a condition for making
 16 such election; and

17 (3) shall not be required to repay any amount
 18 paid under such part A for items and services fur-
 19 nished prior to making such election.

20 **TITLE IV—FOR OUR CHILDREN:**
 21 **SAFELY RETURNING KIDS TO**
 22 **SCHOOL**

23 **SEC. 401. EDUCATION FREEDOM SCHOLARSHIPS AND OP-**
 24 **PORTUNITY.**

25 (a) EMERGENCY EDUCATION FREEDOM GRANTS.—

26 (1) DEFINITIONS.—In this subsection:

1 (A) DEFINITIONS FROM THE INTERNAL
 2 REVENUE CODE OF 1986.—The definitions in
 3 section 25E(c) of the Internal Revenue Code of
 4 1986, as added by subsection (b), shall apply to
 5 this subsection, except as otherwise provided.

6 (B) EMERGENCY EDUCATION FREEDOM
 7 GRANT FUNDS.—The term “emergency edu-
 8 cation freedom grant funds” means the amount
 9 of funds available under paragraph (2)(A) for
 10 this subsection that are not reserved under
 11 paragraph (3)(A)(i).

12 (C) SECRETARY.—The term “Secretary”
 13 means the Secretary of Education.

14 (D) STATE.—The term “State” means
 15 each of the 50 States, the District of Columbia,
 16 and the Commonwealth of Puerto Rico.

17 (2) GRANTS.—

18 (A) PROGRAM AUTHORIZED.—From any
 19 amounts appropriated for section 18003 of divi-
 20 sion B of the CARES Act (Public Law 116–
 21 136) on or after the date of enactment of this
 22 Act, the Secretary shall, notwithstanding any
 23 other provision of title XVIII of division B of
 24 the CARES Act, use 10 percent of such
 25 amounts to carry out paragraph (3) and award

1 emergency education freedom grants to States
2 with approved applications, in order to enable
3 the States to award subgrants to eligible schol-
4 arship-granting organizations under paragraph
5 (4).

6 (B) TIMING.—The Secretary shall make
7 the allotments required under this paragraph by
8 not later than 30 days after the date of enact-
9 ment of this Act.

10 (3) RESERVATION AND ALLOTMENTS.—

11 (A) IN GENERAL.—From the amounts
12 made available under paragraph (2)(A), the
13 Secretary shall—

14 (i) reserve—

15 (I) one-half of 1 percent for allot-
16 ments for the United States Virgin Is-
17 lands, Guam, American Samoa, and
18 the Commonwealth of the Northern
19 Mariana Islands, to be distributed
20 among those outlying areas on the
21 basis of their relative need, as deter-
22 mined by the Secretary, in accordance
23 with the purpose of this subsection;
24 and

1 (II) one-half of 1 percent of such
2 amounts for the Secretary of the Inte-
3 rior, acting through the Bureau of In-
4 dian Education, to be used to provide
5 subgrants described in paragraph (4)
6 to eligible scholarship-granting organi-
7 zations that serve students attending
8 elementary schools or secondary
9 schools operated or funded by the Bu-
10 reau of Indian Education; and

11 (ii) subject to subparagraph (B), allot
12 each State that submits an approved appli-
13 cation under this subsection the sum of—

14 (I) the amount that bears the
15 same relation to 20 percent of the
16 emergency education freedom grant
17 funds as the number of individuals
18 aged 5 through 17 in the State, as de-
19 termined by the Secretary on the
20 basis of the most recent satisfactory
21 data, bears to the number of those in-
22 dividuals, as so determined, in all
23 such States that submitted approved
24 applications; and

1 (II) an amount that bears the
2 same relationship to 80 percent of the
3 emergency education freedom grant
4 funds as the number of individuals
5 aged 5 through 17 from families with
6 incomes below the poverty line in the
7 State, as determined by the Secretary
8 on the basis of the most recent satis-
9 factory data, bears to the number of
10 those individuals, as so determined, in
11 all such States that submitted ap-
12 proved applications.

13 (B) MINIMUM ALLOTMENT.—No State
14 shall receive an allotment under this paragraph
15 for a fiscal year that is less than one-half of 1
16 percent of the emergency education freedom
17 grant funds available for such fiscal year.

18 (4) SUBGRANTS TO ELIGIBLE SCHOLARSHIP-
19 GRANTING ORGANIZATIONS.—

20 (A) IN GENERAL.—A State that receives
21 an allotment under this subsection shall use the
22 allotment to award subgrants, on a basis deter-
23 mined appropriate by the State, to eligible
24 scholarship-granting organizations in the State.

25 (B) INITIAL TIMING.—

1 (i) STATES WITH EXISTING TAX
2 CREDIT SCHOLARSHIP PROGRAM.—Not
3 later than 30 days after receiving an allot-
4 ment under paragraph (3)(A)(ii), a State
5 with an existing, as of the date of applica-
6 tion for an allotment under this subsection,
7 tax credit scholarship program shall use
8 not less than 50 percent of the allotment
9 to award subgrants to eligible scholarship-
10 granting organizations in the State.

11 (ii) STATES WITHOUT TAX CREDIT
12 SCHOLARSHIP PROGRAMS.—By not later
13 than 60 days after receiving an allotment
14 under paragraph (3)(A)(ii), a State with-
15 out a tax credit scholarship program shall
16 use not less than 50 percent of the allot-
17 ment to award subgrants to eligible schol-
18 arship-granting organizations in the State.

19 (C) USES OF FUNDS.—An eligible scholar-
20 ship-granting organization that receives a
21 subgrant under this paragraph—

22 (i) may reserve not more than 5 per-
23 cent of the subgrant funds for public out-
24 reach, student and family support activi-

1 ties, and administrative expenses related to
2 the subgrant; and

3 (ii) shall use not less than 95 percent
4 of the subgrant funds to provide qualifying
5 scholarships for qualified expenses only to
6 individual elementary school and secondary
7 school students who reside in the State in
8 which the eligible scholarship-granting or-
9 ganization is recognized.

10 (5) REALLOCATION.—A State shall return to
11 the Secretary any amounts of the allotment received
12 under this subsection that the State does not award
13 as subgrants under paragraph (4) by March 30,
14 2021, and the Secretary shall reallocate such funds
15 to the remaining eligible States in accordance with
16 paragraph (3)(A)(ii).

17 (6) RULES OF CONSTRUCTION.—The rules of
18 construction under section 25E(d) of the Internal
19 Revenue Code of 1986, as added by subsection (b),
20 shall apply to this subsection in the same manner as
21 such rules apply to section 25E of such Code, as so
22 added.

23 (b) TAX CREDITS FOR CONTRIBUTIONS TO ELIGIBLE
24 SCHOLARSHIP-GRANTING ORGANIZATIONS.—

1 (1) CREDIT FOR INDIVIDUALS.—Subpart A of
 2 part IV of subchapter A of chapter 1 of the Internal
 3 Revenue Code of 1986 is amended by adding after
 4 section 25D the following new section:

5 **“SEC. 25E. CONTRIBUTIONS TO ELIGIBLE SCHOLARSHIP-**
 6 **GRANTING ORGANIZATIONS.**

7 “(a) ALLOWANCE OF CREDIT.—Subject to section
 8 401(c)(3) of the RECOVERY Act, in the case of an indi-
 9 vidual, there shall be allowed as a credit against the tax
 10 imposed by this chapter for the taxable year an amount
 11 equal to the sum of any qualified contributions made by
 12 the taxpayer during the taxable year.

13 “(b) AMOUNT OF CREDIT.—The credit allowed under
 14 subsection (a) for any taxable year shall not exceed 10
 15 percent of the taxpayer’s adjusted gross income for the
 16 taxable year.

17 “(c) DEFINITIONS.—For purposes of this section—

18 “(1) ELIGIBLE SCHOLARSHIP-GRANTING ORGA-
 19 NIZATION.—The term ‘eligible scholarship-granting
 20 organization’ means—

21 “(A) an organization that—

22 “(i) is described in section 501(c)(3)
 23 and exempt from taxation under section
 24 501(a),

1 “(ii) provides qualifying scholarships
2 to individual elementary and secondary
3 students who—

4 “(I) reside in the State in which
5 the eligible scholarship-granting orga-
6 nization is recognized, or

7 “(II) in the case of the Bureau of
8 Indian Education, are members of a
9 federally recognized tribe,

10 “(iii) a State identifies to the Sec-
11 retary as an eligible scholarship-granting
12 organization under section 401(c)(3)(E)(ii)
13 of the RECOVERY Act,

14 “(iv) allocates at least 90 percent of
15 qualified contributions to qualifying schol-
16 arships on an annual basis, and

17 “(v) provides qualifying scholarships
18 to—

19 “(I) more than 1 eligible student,

20 “(II) more than 1 eligible family,

21 and

22 “(III) different eligible students
23 attending more than 1 education pro-
24 vider, or

25 “(B) an organization that—

1 “(i) is described in section 501(c)(3)
2 and exempt from taxation under section
3 501(a), and

4 “(ii) pursuant to State law, was able,
5 as of January 1, 2021, to receive contribu-
6 tions that are eligible for a State tax credit
7 if such contributions are used by the orga-
8 nization to provide scholarships to indi-
9 vidual elementary and secondary students,
10 including scholarships for attending private
11 schools.

12 “(2) QUALIFIED CONTRIBUTION.—The term
13 ‘qualified contribution’ means a contribution of cash
14 to any eligible scholarship-granting organization.

15 “(3) QUALIFIED EXPENSE.—The term ‘quali-
16 fied expense’ means any educational expense that
17 is—

18 “(A) for an individual student’s elementary
19 or secondary education, as recognized by the
20 State, or

21 “(B) for the secondary education compo-
22 nent of an individual elementary or secondary
23 student’s career and technical education, as de-
24 fined by section 3(5) of the Carl D. Perkins Ca-

1 reer and Technical Education Act of 2006 (20
2 U.S.C. 2302(5)).

3 “(4) QUALIFYING SCHOLARSHIP.—The term
4 ‘qualifying scholarship’ means a scholarship granted
5 by an eligible scholarship-granting organization to
6 an individual elementary or secondary student for a
7 qualified expense.

8 “(5) STATE.—The term ‘State’ means each of
9 the 50 States, the District of Columbia, the Com-
10 monwealth of Puerto Rico, the outlying areas (as de-
11 fined in section 1121(c) of the Elementary and Sec-
12 ondary Education Act of 1965 (20 U.S.C. 6331(c)),
13 and the Department of the Interior (acting through
14 the Bureau of Indian Education).

15 “(d) RULES OF CONSTRUCTION.—

16 “(1) IN GENERAL.—A qualifying scholarship
17 awarded to a student from the proceeds of a quali-
18 fied contribution under this section shall not be con-
19 sidered assistance to the school or other educational
20 provider that enrolls, or provides educational services
21 to, the student or the student’s parents.

22 “(2) EXCLUSION FROM INCOME.—Gross income
23 shall not include any amount received by an indi-
24 vidual as a qualifying scholarship and such amount
25 shall not be taken into account as income or re-

1 sources for purposes of determining the eligibility of
2 such individual or any other individual for benefits
3 or assistance, or the amount or extent of such bene-
4 fits or assistance, under any Federal program or
5 under any State or local program financed in whole
6 or in part with Federal funds.

7 “(3) PROHIBITION OF CONTROL OVER NON-
8 PUBLIC EDUCATION PROVIDERS.—

9 “(A)(i) Nothing in this section shall be
10 construed to permit, allow, encourage, or au-
11 thorize any Federal control over any aspect of
12 any private, religious, or home education pro-
13 vider, whether or not a home education provider
14 is treated as a private school or home school
15 under State law.

16 “(ii) This section shall not be construed to
17 exclude private, religious, or home education
18 providers from participation in programs or
19 services under this section.

20 “(B) Nothing in this section shall be con-
21 strued to permit, allow, encourage, or authorize
22 an entity submitting a list of eligible scholar-
23 ship-granting organizations on behalf of a State
24 pursuant to section 401(c)(3)(E) of the RE-
25 COVERY Act to mandate, direct, or control

1 any aspect of a private or home education pro-
2 vider, regardless of whether or not a home edu-
3 cation provider is treated as a private school
4 under State law.

5 “(C) No participating State or entity act-
6 ing on behalf of a State pursuant to section
7 401(c)(3)(E) of the RECOVERY Act shall ex-
8 clude, discriminate against, or otherwise dis-
9 advantage any education provider with respect
10 to programs or services under this section based
11 in whole or in part on the provider’s religious
12 character or affiliation, including religiously
13 based or mission-based policies or practices.

14 “(4) PARENTAL RIGHTS TO USE SCHOLAR-
15 SHIPS.—No participating State or entity acting on
16 behalf of a State pursuant to section 401(c)(3)(E)
17 of the RECOVERY Act shall disfavor or discourage
18 the use of qualifying scholarships for the purchase
19 of elementary and secondary education services, in-
20 cluding those services provided by private or non-
21 profit entities, such as faith-based providers.

22 “(5) STATE AND LOCAL AUTHORITY.—Nothing
23 in this section shall be construed to modify a State
24 or local government’s authority and responsibility to
25 fund education.

1 “(e) DENIAL OF DOUBLE BENEFIT.—The Secretary
 2 shall prescribe such regulations or other guidance to en-
 3 sure that the sum of the tax benefits provided by Federal,
 4 State, or local law for a qualified contribution receiving
 5 a Federal tax credit in any taxable year does not exceed
 6 the sum of the qualified contributions made by the tax-
 7 payer for the taxable year.

8 “(f) CARRYFORWARD OF CREDIT.—If a tax credit al-
 9 lowed under this section is not fully used within the appli-
 10 cable taxable year because of insufficient tax liability on
 11 the part of the taxpayer, the unused amount may be car-
 12 ried forward for a period not to exceed 5 years.

13 “(g) ELECTION.—This section shall apply to a tax-
 14 payer for a taxable year only if the taxpayer elects to have
 15 this section apply for such taxable year.

16 “(h) ALTERNATIVE MINIMUM TAX.—For purposes of
 17 calculating the alternative minimum tax under section 55,
 18 a taxpayer may use any credit received for a qualified con-
 19 tribution under this section.”.

20 (2) CLERICAL AMENDMENT.—The table of sec-
 21 tions for subpart A of part IV of subchapter A of
 22 chapter 1 of the Internal Revenue Code of 1986 is
 23 amended by inserting after the item relating to sec-
 24 tion 25D the following new item:

“Sec. 25E. Contributions to eligible scholarship-granting organizations.”.

1 (3) CREDIT FOR CORPORATIONS.—Subpart D
 2 of part IV of subchapter A of chapter 1 of the Inter-
 3 nal Revenue Code of 1986 is amended by adding at
 4 the end the following new section:

5 **“SEC. 45U. CONTRIBUTIONS TO ELIGIBLE SCHOLARSHIP-**
 6 **GRANTING ORGANIZATIONS.**

7 “(a) ALLOWANCE OF CREDIT.—Subject to section
 8 401(c)(3) of the RECOVERY Act, for purposes of section
 9 38, in the case of a domestic corporation, there shall be
 10 allowed as a credit against the tax imposed by this chapter
 11 for the taxable year an amount equal to the sum of any
 12 qualified contributions (as defined in section 25E(c)(2))
 13 made by such corporation taxpayer during the taxable
 14 year.

15 “(b) AMOUNT OF CREDIT.—The credit allowed under
 16 subsection (a) for any taxable year shall not exceed 5 per-
 17 cent of the taxable income (as defined in section
 18 170(b)(2)(D)) of the domestic corporation for such taxable
 19 year.

20 “(c) ADDITIONAL PROVISIONS.—For purposes of this
 21 section, any qualified contributions made by a domestic
 22 corporation shall be subject to the provisions of section
 23 25E (including subsection (d) of such section), to the ex-
 24 tent applicable.

1 “(d) ELECTION.—This section shall apply to a tax-
 2 payer for a taxable year only if the taxpayer elects to have
 3 this section apply for such taxable year.”.

4 (4) CREDIT PART OF GENERAL BUSINESS
 5 CREDIT.—Section 38(b) is amended—

6 (A) by striking “plus” at the end of para-
 7 graph (32);

8 (B) by striking the period at the end of
 9 paragraph (33) and inserting “, plus”; and

10 (C) by adding at the end the following new
 11 paragraph:

12 “(34) the credit for qualified contributions de-
 13 termined under section 45U(a).”.

14 (5) CLERICAL AMENDMENT.—The table of sec-
 15 tions for subpart D of part IV of subchapter A of
 16 chapter 1 is amended by adding at the end the fol-
 17 lowing new item:

“Sec. 45U. Contributions to eligible scholarship-granting organizations.”.

18 (6) EFFECTIVE DATE.—The amendments made
 19 by this subsection shall apply to taxable years begin-
 20 ning after December 31, 2020.

21 (c) EDUCATION FREEDOM SCHOLARSHIPS WEB POR-
 22 TAL AND ADMINISTRATION.—

23 (1) IN GENERAL.—The Secretary of the Treas-
 24 ury shall, in coordination with the Secretary of Edu-

1 cation, establish, host, and maintain a web portal
2 that—

3 (A) lists all eligible scholarship-granting
4 organizations;

5 (B) enables a taxpayer to make a quali-
6 fying contribution to 1 or more eligible scholar-
7 ship-granting organizations and to immediately
8 obtain both a pre-approval of a tax credit for
9 that contribution and a receipt for tax filings;

10 (C) provides information about the tax
11 benefits under sections 25E and 45U of the In-
12 ternal Revenue Code of 1986; and

13 (D) enables a State to submit and update
14 information about its programs and its eligible
15 scholarship-granting organizations for informa-
16 tional purposes only, including information
17 on—

18 (i) student eligibility;

19 (ii) allowable educational expenses;

20 (iii) the types of allowable education
21 providers;

22 (iv) the percentage of funds an orga-
23 nization may use for program administra-
24 tion; and

1 (v) the percentage of total contribu-
2 tions the organization awards in a calendar
3 year.

4 (2) NONPORTAL CONTRIBUTIONS.—A taxpayer
5 may opt to make a contribution directly to an eligi-
6 ble scholarship-granting organization, instead of
7 through the web portal described in paragraph (1),
8 provided that the taxpayer, or the eligible scholar-
9 ship-granting organization on behalf of the taxpayer,
10 applies for, and receives, pre-approval for a tax cred-
11 it from the Secretary of the Treasury in coordina-
12 tion with the Secretary of Education.

13 (3) NATIONAL AND STATE LIMITATIONS ON
14 CREDITS.—

15 (A) NATIONAL LIMITATION.—For each fis-
16 cal year, the total amount of qualifying con-
17 tributions for which a credit is allowed under
18 sections 25E and 45U of the Internal Revenue
19 Code of 1986 shall not exceed \$5,000,000,000.

20 (B) ALLOCATION OF LIMITATION.—

21 (i) INITIAL ALLOCATIONS.—For each
22 calendar year, with respect to the limita-
23 tion under subparagraph (A), the Sec-
24 retary of the Treasury, in consultation
25 with the Secretary of Education, shall—

1 (I) allocate to each State an
2 amount equal to the sum of the quali-
3 fying contributions made in the State
4 in the previous year; and

5 (II) from any amounts remaining
6 following allocations made under sub-
7 clause (I), allocate to each partici-
8 pating State an amount equal to the
9 sum of—

10 (aa) an amount that bears
11 the same relationship to 20 per-
12 cent of such remaining amount
13 as the number of individuals
14 aged 5 through 17 in the State,
15 as determined by the Secretary of
16 Education on the basis of the
17 most recent satisfactory data,
18 bears to the number of those in-
19 dividuals in all such States, as so
20 determined; and

21 (bb) an amount that bears
22 the same relationship to 80 per-
23 cent of such remaining amount
24 as the number of individuals
25 aged 5 through 17 from families

1 with incomes below the poverty
2 line in the State, as determined
3 by the Secretary of Education, on
4 the basis of the most recent sat-
5 isfactory data, bears to the num-
6 ber of those individuals in all
7 such States, as so determined.

8 (ii) MINIMUM ALLOCATION.—Notwith-
9 standing clause (i), no State receiving an
10 allocation under this subsection may re-
11 ceive less than one-half of 1 percent of the
12 amount allocated for a fiscal year.

13 (iii) ALTERNATIVE ALLOCATION.—

14 (I) IN GENERAL.—Not later than
15 the end of the fifth year of the pro-
16 gram or 1 year after the end of the
17 first fiscal year for which the total
18 amount of credits claimed under sec-
19 tion 25E and section 45U of the In-
20 ternal Revenue Code of 1986 is
21 \$2,500,000,000 or more, whichever
22 comes first, the Secretary of the
23 Treasury, in consultation with the
24 Secretary of Education, shall, by reg-
25 ulation, provide for an alternative al-

1 location method that shall take effect
2 beginning with the first fiscal year
3 after such regulation takes effect.

4 (II) ALTERNATIVE ALLOCATION
5 METHOD.—The alternative allocation
6 method shall be expressed as a for-
7 mula based on a combination of the
8 following data for each State, as re-
9 ported by the State to the Secretary
10 of the Treasury:

11 (aa) The relative percentage
12 of students in the State who re-
13 ceive an elementary or secondary
14 scholarship through a State pro-
15 gram that is financed through
16 State tax-credited donations or
17 appropriations and that permits
18 the elementary or secondary
19 scholarship to be used to attend
20 a private school.

21 (bb) The total amount of all
22 elementary and secondary schol-
23 arships awarded through a State
24 program that is financed through
25 State tax-credited donations or

1 appropriations compared to the
2 total amount of current State
3 and local expenditures for free
4 public education in the State.

5 (III) ALLOCATION FORMULA.—

6 For any fiscal year to which subclause
7 (I) applies, the Secretary of the
8 Treasury, in consultation with the
9 Secretary of Education, shall—

10 (aa) for each State, allocate
11 an amount equal to the sum of
12 the qualifying contributions made
13 in the State in the previous year;

14 (bb) allocate $\frac{2}{3}$ of the re-
15 maining amount (after applica-
16 tion of item (aa)) of the national
17 limitation for that year using the
18 alternative allocation method
19 under subclause (II); and

20 (cc) allocate $\frac{1}{3}$ of the re-
21 maining amount (after applica-
22 tion of item (aa) and (bb)) in ac-
23 cordance with clause (i)(II).

24 (IV) INELIGIBILITY.—For any
25 fiscal year to which subclause (I) ap-

1 plies, a State that does not provide
 2 the Secretary of the Treasury with in-
 3 formation described in subclause (II)
 4 is not eligible to receive an allocation
 5 through the alternative allocation
 6 method under such subclause.

7 (C) ALLOWABLE PARTNERSHIPS.—A State
 8 may choose to administer the allocation it re-
 9 ceives under subparagraph (B) in partnership
 10 with 1 or more States, provided that the eligible
 11 scholarship-granting organizations in each part-
 12 ner State serve students who reside in all
 13 States in the partnership.

14 (D) TOTAL ALLOCATION.—A State’s allo-
 15 cation, for any fiscal year, is the sum of the
 16 amount determined for such State under
 17 clauses (i) and (ii) of subparagraph (B), except
 18 as provided in subparagraph (B)(iii).

19 (E) ALLOCATION AND ADJUSTMENTS.—

20 (i) INITIAL ALLOCATION TO
 21 STATES.—Not later than November 1 of
 22 the year preceding a year for which there
 23 is a national limitation on credits under
 24 subparagraph (A) (referred to in this sub-
 25 section as the “applicable year”), or as

1 early as practicable with respect to the
 2 first year, the Secretary of the Treasury
 3 shall announce the State allocations under
 4 subparagraph (B) for the applicable year.

5 (ii) LIST OF ELIGIBLE SCHOLARSHIP-
 6 GRANTING ORGANIZATIONS.—

7 (I) IN GENERAL.—Not later than
 8 January 1 of each applicable year, or
 9 as early as practicable with respect to
 10 the first year, each State shall provide
 11 the Secretary of the Treasury a list of
 12 eligible scholarship-granting organiza-
 13 tions, including a certification that the
 14 entity submitting the list on behalf of
 15 the State has the authority to perform
 16 this function.

17 (II) RULE OF CONSTRUCTION.—

18 Neither this subsection nor any other
 19 Federal law shall be construed as lim-
 20 iting the entities that may submit the
 21 list on behalf of a State.

22 (iii) REALLOCATION OF UNCLAIMED
 23 CREDITS.—The Secretary of the Treasury
 24 shall reallocate a State's allocation to other

1 States, in accordance with subparagraph
2 (B), if the State—

3 (I) chooses not to identify schol-
4 arship-granting organizations under
5 clause (ii) in any applicable year; or

6 (II) does not have an existing eli-
7 gible scholarship-granting organiza-
8 tion.

9 (iv) REALLOCATION.—On or after
10 April 1 of any applicable year, the Sec-
11 retary of the Treasury may reallocate, to 1
12 or more other States that have eligible
13 scholarship-granting organizations in the
14 States, without regard to subparagraph
15 (B), the allocation of a State for which the
16 State’s allocation has not been claimed.

17 (4) DEFINITIONS.—Any term used in this sub-
18 section which is also used in section 25E of the In-
19 ternal Revenue Code of 1986 shall have the same
20 meaning as when used in such section.

21 **SEC. 402. HELPING PARENTS EDUCATE CHILDREN DURING**
22 **THE CORONAVIRUS PANDEMIC.**

23 (a) IN GENERAL.—Section 529(c)(7) of the Internal
24 Revenue Code of 1986 is amended to read as follows:

1 “(7) TREATMENT OF ELEMENTARY AND SEC-
2 ONDARY TUITION.—Any reference in this section to
3 the term ‘qualified higher education expense’ shall
4 include a reference to the following expenses in con-
5 nection with enrollment or attendance at, or for stu-
6 dents enrolled at or attending, an elementary or sec-
7 ondary public, private, or religious school:

8 “(A) Tuition.

9 “(B) Curriculum and curricular materials.

10 “(C) Books or other instructional mate-
11 rials.

12 “(D) Online educational materials.

13 “(E) Tuition for tutoring or educational
14 classes outside of the home, including at a tu-
15 toring facility, but only if the tutor or instruc-
16 tor is not related to the student and—

17 “(i) is licensed as a teacher in any
18 State,

19 “(ii) has taught at an eligible edu-
20 cational institution, or

21 “(iii) is a subject matter expert in the
22 relevant subject.

23 “(F) Fees for a nationally standardized
24 norm-referenced achievement test, an advanced

1 placement examination, or any examinations re-
 2 lated to college or university admission.

3 “(G) Fees for dual enrollment in an insti-
 4 tution of higher education.

5 “(H) Educational therapies for students
 6 with disabilities provided by a licensed or ac-
 7 credited practitioner or provider, including oc-
 8 cupational, behavioral, physical, and speech-lan-
 9 guage therapies.

10 Such term shall include expenses for the purposes
 11 described in subparagraphs (B), (C), (D), (E), and
 12 (H) in connection with a homeschool (whether treat-
 13 ed as a homeschool or a private school for purposes
 14 of applicable State law).”.

15 (b) EFFECTIVE DATE.—The amendment made by
 16 subsection (a) shall apply to distributions made after the
 17 date of the enactment of this Act.

18 (c) ROLLOVERS FROM CERTAIN RETIREMENT
 19 PLANS.—In the case of a distribution from an eligible re-
 20 tirement plan described in clause (i), (ii), or (iii) of section
 21 402(c)(8)(B) of the Internal Revenue Code of 1986 after
 22 February 29, 2020, and before January 1, 2021—

23 (1) section 72(t) of such Code shall not apply
 24 to such distribution;

1 (2) such distribution shall be treated as meeting
 2 the requirements of section 401(k)(2)(B)(i), if appli-
 3 cable; and

4 (3) such distribution shall be treated as having
 5 been contributed in a direct trustee-to-trustee trans-
 6 fer within 60 days of the distribution for purposes
 7 of section 401(a)(31) or 408(d)(3), whichever is ap-
 8 plicable, if
 9 within 60 days of such distribution, an amount equal to
 10 the amount of such distribution is contributed to a quali-
 11 fied tuition program under section 529 of the Internal
 12 Revenue Code of 1986.

13 **SEC. 403. SAFE SCHOOL STUDENT PROTECTIVE EQUIP-**
 14 **MENT TAX CREDIT.**

15 (a) IN GENERAL.—In the case of an individual, there
 16 shall be allowed as a credit against the tax imposed by
 17 subtitle A of the Internal Revenue Code of 1986 an
 18 amount equal to the lesser of—

- 19 (1) the sum of any eligible expenses paid or in-
 20 curred by the taxpayer during the taxable year, or
 21 (2) \$500.

22 (b) TREATMENT OF CREDIT.—The credit allowed by
 23 subsection (a) shall be treated as allowed by subpart C
 24 of part IV of subchapter A of chapter 1 of the Internal
 25 Revenue Code of 1986.

1 (c) DEFINITIONS.—For purposes of this section—

2 (1) ELIGIBLE EXPENSES.—The term “eligible
3 expenses” means any expenses which are paid or in-
4 curred by the taxpayer—

5 (A) for any equipment or products which
6 are used by a qualified student to prevent such
7 student from contracting or transmitting
8 COVID–19, including masks, gloves, and dis-
9 infectants, and

10 (B) before January 1, 2022.

11 (2) QUALIFIED STUDENT.—The term “qualified
12 student” means an individual who—

13 (A) is a qualifying child (as defined in sec-
14 tion 152(c) of the Internal Revenue Code of
15 1986) of the taxpayer, and

16 (B) attends an elementary school or sec-
17 ondary school (as such terms are defined in sec-
18 tion 8101 of the Elementary and Secondary
19 Education Act of 1965 (20 U.S.C. 7801))
20 which, during the school year beginning with or
21 within the taxable year, is operating in a man-
22 ner which is substantially similar to the manner
23 in which such school operated during the school
24 year which began in 2018.

1 (d) REGULATIONS.—The Secretary of the Treasury
 2 (or the Secretary’s delegate), in coordination with the Sec-
 3 retary of Education, shall prescribe such regulations or
 4 other guidance as may be necessary to carry out the pur-
 5 poses of this section, including any such regulations or
 6 guidance as are deemed necessary to allow schools to oper-
 7 ate in a manner which satisfies the requirements described
 8 in subsection (c)(2)(B).

9 (e) APPLICATION.—This section shall only apply to
 10 amounts paid or incurred in taxable years beginning after
 11 December 31, 2019.

12 **TITLE V—DRIVING COVID CURES** 13 **& TREATMENT INNOVATION**

14 **SEC. 501. RESULTS FOR CORONAVIRUS PATIENTS.**

15 The Federal Food, Drug, and Cosmetic Act is amend-
 16 ed by inserting after section 524A of such Act (21 U.S.C.
 17 360n–1) the following:

18 **“SEC. 524B. RECIPROCAL MARKETING APPROVAL.**

19 “(a) IN GENERAL.—A covered product with recip-
 20 rocal marketing approval in effect under this section is
 21 deemed to be subject to an application or premarket notifi-
 22 cation for which an approval or clearance is in effect under
 23 section 505(c), 510(k), or 515 of this Act or section
 24 351(a) of the Public Health Service Act, as applicable.

1 “(b) ELIGIBILITY.—The Secretary shall, with respect
2 to a covered product, grant reciprocal marketing approval
3 if—

4 “(1) the sponsor of the covered product submits
5 a request for reciprocal marketing approval; and

6 “(2) the request demonstrates to the Sec-
7 retary’s satisfaction that—

8 “(A) the covered product is authorized to
9 be lawfully marketed in one or more of the
10 countries included in the list under section
11 802(b)(1) or in the United Kingdom for the
12 treatment or prevention the coronavirus or an-
13 other disease of epidemic potential;

14 “(B) absent reciprocal marketing approval,
15 the covered product is not approved or cleared
16 for marketing, as described in subsection (a);

17 “(C) the Secretary has not, because of any
18 concern relating to the safety or effectiveness of
19 the covered product, rescinded or withdrawn
20 any such approval or clearance;

21 “(D) the authorization to market the cov-
22 ered product in one or more of the countries in-
23 cluded in the list under section 802(b)(1) or in
24 the United Kingdom has not, because of any
25 concern relating to the safety or effectiveness of

1 the covered product, been rescinded or with-
 2 drawn;

3 “(E) the covered product is not a banned
 4 device under section 516; and

5 “(F) there is a public health or unmet
 6 medical need for the covered product in the
 7 United States.

8 “(c) SAFETY AND EFFECTIVENESS.—

9 “(1) IN GENERAL.—The Secretary—

10 “(A) may decline to grant reciprocal mar-
 11 keting approval under this section with respect
 12 to a covered product if the Secretary affirma-
 13 tively determines that the covered product—

14 “(i) is a drug that is not safe and ef-
 15 fective; or

16 “(ii) is a device for which there is no
 17 reasonable assurance of safety and effec-
 18 tiveness; and

19 “(B) may condition reciprocal marketing
 20 approval under this section on the conduct of
 21 specified postmarket studies, which may include
 22 such studies pursuant to a risk evaluation and
 23 mitigation strategy under section 505–1.

24 “(2) REPORT TO CONGRESS.—Upon declining
 25 to grant reciprocal marketing approval under this

1 section with respect to a covered product, the Sec-
2 retary shall—

3 “(A) include the denial in a list of such de-
4 nials for each month; and

5 “(B) not later than the end of the respec-
6 tive month, submit the list to the Committee on
7 Energy and Commerce of the House of Rep-
8 resentatives and the Committee on Health,
9 Education, Labor, and Pensions of the Senate.

10 “(d) REQUEST.—A request for reciprocal marketing
11 approval shall—

12 “(1) be in such form, be submitted in such
13 manner, and contain such information as the Sec-
14 retary deems necessary to determine whether the cri-
15 teria listed in subsection (b)(2) are met; and

16 “(2) include, with respect to each country in-
17 cluded in the list under section 802(b)(1) where the
18 covered product is authorized to be lawfully mar-
19 keted, as described in subsection (b)(2)(A), an
20 English translation of the dossier issued by such
21 country to authorize such marketing.

22 “(e) TIMING.—The Secretary shall issue an order
23 granting, or declining to grant, reciprocal marketing ap-
24 proval with respect to a covered product not later than
25 30 days after the Secretary’s receipt of a request under

1 subsection (b)(1) for the product. An order issued under
2 this subsection shall take effect subject to Congressional
3 disapproval under subsection (g).

4 “(f) LABELING; DEVICE CLASSIFICATION.—During
5 the 30-day period described in subsection (e)—

6 “(1) the Secretary and the sponsor of the cov-
7 ered product shall expeditiously negotiate and final-
8 ize the form and content of the labeling for a cov-
9 ered product for which reciprocal marketing ap-
10 proval is to be granted; and

11 “(2) in the case of a device for which reciprocal
12 marketing approval is to be granted, the Secretary
13 shall—

14 “(A) classify the device pursuant to section
15 513; and

16 “(B) determine whether, absent reciprocal
17 marketing approval, the device would need to be
18 cleared pursuant to section 510(k) or approved
19 pursuant to section 515 to be lawfully marketed
20 under this Act.

21 “(g) CONGRESSIONAL DISAPPROVAL OF FDA OR-
22 DERS.—

23 “(1) IN GENERAL.—A decision of the Secretary
24 to decline to grant reciprocal marketing approval

1 under this section shall not take effect if a joint res-
2 olution of disapproval of the decision is enacted.

3 “(2) PROCEDURE.—

4 “(A) IN GENERAL.—Subject to subpara-
5 graph (B), the procedures described in sub-
6 sections (b) through (g) of section 802 of title
7 5, United States Code, shall apply to the con-
8 sideration of a joint resolution under this sub-
9 section.

10 “(B) TERMS.—For purposes of this sub-
11 section—

12 “(i) the reference to ‘section
13 801(a)(1)’ in section 802(b)(2)(A) of title
14 5, United States Code, shall be considered
15 to refer to subsection (c)(2); and

16 “(ii) the reference to ‘section
17 801(a)(1)(A)’ in section 802(e)(2) of title
18 5, United States Code, shall be considered
19 to refer to subsection (c)(2).

20 “(3) EFFECT OF CONGRESSIONAL DIS-
21 APPROVAL.—Reciprocal marketing approval under
22 this section with respect to the applicable covered
23 product shall take effect upon enactment of a joint
24 resolution of disapproval under this subsection.

1 “(h) APPLICABILITY OF RELEVANT PROVISIONS.—

2 The provisions of this Act shall apply with respect to a
 3 covered product for which reciprocal marketing approval
 4 is in effect to the same extent and in the same manner
 5 as such provisions apply with respect to a product for
 6 which approval or clearance of an application or pre-
 7 market notification under section 505(c), 510(k), or 515
 8 of this Act or section 351(a) of the Public Health Service
 9 Act, as applicable, is in effect.

10 “(i) FEES FOR REQUEST.—For purposes of imposing
 11 fees under chapter VII, a request for reciprocal marketing
 12 approval under this section shall be treated as an applica-
 13 tion or premarket notification for approval or clearance
 14 under section 505(c), 510(k), or 515 of this Act or section
 15 351(a) of the Public Health Service Act, as applicable.

16 “(j) OUTREACH.—The Secretary shall conduct an
 17 outreach campaign to encourage the sponsors of covered
 18 products that are potentially eligible for reciprocal mar-
 19 keting approval to request such approval.

20 “(k) DEFINITIONS.—In this section—

21 “(1) the term ‘coronavirus’ means SARS-CoV-
 22 2, COVID-19, or another coronavirus with epidemic
 23 potential; and

24 “(2) the term ‘covered product’ means a drug,
 25 biological product, or device that is intended to treat

1 or prevent the coronavirus or another disease with
2 epidemic potential.”.

3 **SEC. 502. EQUAL ACCESS TO CARE.**

4 (a) IN GENERAL.—Notwithstanding any other provi-
5 sion of law, during the period described in subsection (b),
6 in the case of a physician, practitioner, or other health
7 care provider who is licensed or otherwise legally author-
8 ized to provide health care services in a primary State,
9 and who provides such health care services in interstate
10 commerce through electronic information or telecommuni-
11 cation technologies to an individual in a secondary State,
12 the location of the provision of such services shall be
13 deemed to be the primary State and any requirement that
14 such physician, practitioner, or other provider obtain a
15 comparable license or other comparable legal authorization
16 from the secondary State with respect to the provision of
17 such services (including requirements relating to the pre-
18 scribing of drugs in such secondary State) shall not apply.

19 (b) PERIOD DESCRIBED.—The period described in
20 this subsection is the period beginning on the date of en-
21 actment of this Act and ending on the date that is 180
22 days after the date on which the national emergency de-
23 clared by the President under the National Emergencies
24 Act (50 U.S.C. 1601 et seq.) with respect to the
25 Coronavirus Disease 2019 (COVID–19) ends.

1 (c) REVIEW OF REGULATIONS.—The head of each
2 Federal agency shall review existing guidance and regula-
3 tions to identify any such guidance or regulations that
4 may conflict with the provisions of this section. If the head
5 of an agency finds any such conflict, notwithstanding any
6 other provision of law, such agency head shall, not later
7 than 30 days after the date of enactment of this Act, issue
8 revised guidance or regulations to ensure compliance with
9 the provisions of this section.

10 (d) DEFINITIONS.—In this section:

11 (1) HEALTH CARE SERVICES.—The term
12 “health care services” shall not include services of
13 the type for which funding is prohibited under the
14 requirements contained in Public Law 116–94 as re-
15 lating to funds for programs authorized under sec-
16 tions 330 through 340 of the Public Health Service
17 Act (42 U.S.C. 254 through 256).

18 (2) PRIMARY STATE.—The term “primary
19 State” means, with respect to the provision of health
20 care services by a physician, practitioner, or other
21 health care provider in interstate commerce through
22 electronic information or telecommunication tech-
23 nologies, the State in which such physician, practi-
24 tioner, or provider is physically located and licensed.

1 (3) SECONDARY STATE.—The term “secondary
2 State” means, with respect to the provision of health
3 care services by a physician, practitioner, or other
4 health care provider in interstate commerce through
5 electronic information or telecommunication tech-
6 nologies, a State in which such physician, practi-
7 tioner, or other provider is not physically located or
8 licensed.

9 **SEC. 503. PANDEMIC HEALTH CARE ACCESS.**

10 (a) IN GENERAL.—For purposes of section 223 of the
11 Internal Revenue Code of 1986, notwithstanding sub-
12 section (c)(1) thereof, during the coronavirus emergency
13 period, any individual who is covered by any health plan,
14 including a health plan which is not a high deductible
15 health plan, shall be treated as an eligible individual.

16 (b) CONTRIBUTION DEADLINE.—An individual who
17 is treated as an eligible individual for purposes of section
18 223 of the Internal Revenue Code of 1986 solely by reason
19 of subsection (a) may make contributions to the health
20 savings account (as defined in section 223(d) of such
21 Code) of such individual up to the due date for the return
22 of Federal income tax for the taxable year which includes
23 the last day of the coronavirus emergency period.

24 (c) CORONAVIRUS EMERGENCY PERIOD.—For pur-
25 poses of this section, the coronavirus emergency period is

1 the period beginning on March 13, 2020, and ending on
2 the later of—

3 (1) the last day on which the declaration of
4 emergency involving Federal primary responsibility
5 determined to exist by the President under section
6 501(b) of the Robert T. Stafford Disaster Relief and
7 Emergency Assistance Act (42 U.S.C. 5191(b)) with
8 respect to the Coronavirus Disease 2019 (COVID—
9 19) is in effect; or

10 (2) the last day on which the declaration of na-
11 tional emergency declared by the President under
12 the National Emergencies Act (50 U.S.C. 1601 et
13 seq.) with respect to the Coronavirus Disease 2019
14 (COVID–19) is in effect.

15 **SEC. 504. BILATERAL COOPERATIVE AGREEMENT.**

16 (a) **AUTHORIZATION OF APPROPRIATIONS.**—There is
17 authorized to be appropriated to the Secretary of Health
18 and Human Services \$4,000,000 for each of fiscal years
19 2021 through 2023 for a bilateral cooperative program
20 with the Government of Israel for awarding grants for the
21 development of health technologies, including such tech-
22 nologies described in subsection (b), subject to subsection
23 (c), with an emphasis on collaboratively advancing the use
24 of technology, personalized medicine, and data in relation
25 to COVID–19.

1 (b) TYPES OF HEALTH TECHNOLOGIES.—The health
2 technologies described in this subsection shall include
3 technologies such as artificial intelligence, sensors, moni-
4 toring devices, drugs and vaccinations, respiratory assist
5 devices, diagnostic tests, telemedicine, and remote moni-
6 toring.

7 (c) RESTRICTIONS ON FUNDING.—The funding
8 under subsection (a) is subject to a matching contribution
9 from the Government of Israel.

10 (d) OPTION FOR ESTABLISHING NEW PROGRAM.—
11 The amounts appropriated under subsection (a) may be—

12 (1) for a bilateral program with the Govern-
13 ment of Israel that is in existence on the day before
14 the date of enactment of this Act for the purposes
15 described in such subsection; or

16 (2) for a bilateral program with the Govern-
17 ment of Israel that is established after the date of
18 enactment of this Act by the Secretary of Health
19 and Human Services, in consultation with the Sec-
20 retary of State, in accordance with the Agreement
21 between the Government of the United States of
22 America and the Government of the State of Israel
23 on Cooperation in Science and Technology for
24 Homeland Security Matters, done at Jerusalem May

1 29, 2008 (or a successor agreement), for the pur-
 2 poses described in subsection (a).

3 **SEC. 505. PRICE TRANSPARENCY REQUIREMENTS.**

4 (a) HOSPITALS.—Section 2718(e) of the Public
 5 Health Service Act (42 U.S.C. 300gg–18(e)) is amend-
 6 ed—

7 (1) by striking “Each hospital” and inserting
 8 the following:

9 “(1) IN GENERAL.—Each hospital”;

10 (2) by inserting “, in a machine-readable for-
 11 mat, via open application program interfaces
 12 (APIs)” after “a list”;

13 (3) by inserting “, along with such additional
 14 information as the Secretary may require with re-
 15 spect to such charges for purposes of promoting
 16 public awareness of hospital pricing in advance of
 17 receiving a hospital item or service” before the pe-
 18 riod; and

19 (4) by adding at the end the following:

20 “(2) DEFINITION OF STANDARD CHARGES.—
 21 Notwithstanding any other provision of law, for pur-
 22 poses of paragraph (1), the term ‘standard charges’
 23 means the rates hospitals, including providers or en-
 24 tities that contract with or practice at a hospital,
 25 charge for all items and services at a minimum,

1 chargemaster rates, rates that hospitals negotiate
2 with third-party payors across all plans, including
3 those related to a patient’s specific plan, discounted
4 cash prices, and other rates determined by the Sec-
5 retary.

6 “(3) ENFORCEMENT.—In addition to any other
7 enforcement actions or penalties that may apply
8 under subsection (b)(3) or another provision of law,
9 a hospital that fails to provide the information re-
10 quired by this subsection and has not completed a
11 corrective action plan to comply with the require-
12 ments of such subsection shall be subject to a civil
13 monetary penalty of an amount not to exceed \$300
14 per day that the violation is ongoing as determined
15 by the Secretary. Such penalty shall be imposed and
16 collected in the same manner as civil money pen-
17 alties under subsection (a) of section 1128A of the
18 Social Security Act are imposed and collected.”.

19 (b) TRANSPARENCY IN COVERAGE.—Section
20 1311(e)(3) of the Patient Protection and Affordable Care
21 Act (42 U.S.C. 18031(e)(3)) is amended—

22 (1) in subparagraph (A)—

23 (A) in clause (vii), by inserting before the
24 period the following: “, including, for all items
25 and services covered under the plan, aggregate

1 information on specific payments the plan has
2 made to out-of-network health care providers on
3 behalf of plan enrollees”;

4 (B) by designating clause (ix) as clause
5 (x); and

6 (C) by inserting after clause (viii), the fol-
7 lowing:

8 “(ix) Information on the specific nego-
9 tiated payment rates between the plan and
10 health care providers for all items and
11 services covered under the plan.”;

12 (2) in subparagraph (B)—

13 (A) in the heading, by striking “USE” and
14 inserting “DELIVERY METHODS AND USE”;

15 (B) by inserting “, as applicable,” after
16 “English proficiency”; and

17 (C) by inserting after the second sentence,
18 the following: “The Secretary shall establish
19 standards for electronic delivery and access to
20 such information by individuals, free of charge,
21 in machine readable format, through an inter-
22 net website and via open APIs.”;

23 (3) in subparagraph (C)—

1 (A) in the first sentence, by inserting “or
 2 out-of-network provider” after “item or service
 3 by a participating provider”;

4 (B) in the second sentence, by striking
 5 “through an internet website” and inserting
 6 “free of charge, in machine readable format,
 7 through an internet website, and via open APIs,
 8 in accordance with standards established by the
 9 Secretary,”; and

10 (C) by adding at the end the following:
 11 “Such information shall include specific nego-
 12 tiated rates that allow for comparison between
 13 providers and across plans, and related to a pa-
 14 tient’s specific plan, including after an enrollee
 15 has exceeded their deductible responsibility.”;
 16 and

17 (4) in subparagraph (D) by striking “subpara-
 18 graph (A)” and inserting “subparagraphs (A), (B),
 19 and (C)”.

20 **SEC. 506. AFFORDABLE HEALTH CARE OPTIONS.**

21 (a) IN GENERAL.—Section 2791(b) of the Public
 22 Health Service Act (42 U.S.C. 300gg–91(b)) is amended
 23 by adding at the end the following:

24 “(6) SHORT-TERM LIMITED DURATION INSUR-
 25 ANCE.—The term ‘short-term, limited duration in-

1 surance’ means insurance covering medical care pro-
2 vided pursuant to a contract with an issuer that—

3 “(A) has an expiration date specified in
4 the contract that is less than 1 year after the
5 original effective date of the contract and, tak-
6 ing into account renewals or extensions, has a
7 duration of no longer than 3 years in total;

8 “(B) may include a renewal guarantee; and

9 “(C) with respect to such a contract hav-
10 ing a coverage start date on or after January
11 1, 2019, displays prominently in the contract
12 and in any application materials provided in
13 connection with enrollment in such insurance in
14 at least 14 point type the language in the fol-
15 lowing notice, with any additional information
16 required by applicable State law: ‘This coverage
17 is not required to comply with certain Federal
18 market requirements for health insurance, prin-
19 cipally those contained in the Affordable Care
20 Act. Be sure to check your policy carefully to
21 make sure you are aware of any exclusions or
22 limitations regarding coverage of preexisting
23 conditions or health benefits (such as hos-
24 pitalization, emergency services, maternity care,
25 preventive care, prescription drugs, and mental

1 health and substance use disorder services).
 2 Your policy might also have lifetime or annual
 3 dollar limits on health benefits. If this coverage
 4 expires or you lose eligibility for this coverage,
 5 you might have to wait until an open enroll-
 6 ment period to get other health insurance cov-
 7 erage.’.

8 “(7) RENEWAL GUARANTEE.—The term ‘re-
 9 newal guarantee’, with respect to short-term limited
 10 duration insurance, means a provision in the con-
 11 tract that permits a policyholder, when purchasing
 12 the initial insurance contract, to pay an additional
 13 amount for a guarantee that the policyholder can
 14 elect to purchase, for periods of time following expi-
 15 ration of the initial contract, another policy or poli-
 16 cies at some future date, at a specific premium that
 17 would not reflect any additional underwriting.”.

18 (b) TREATMENT OF SHORT-TERM LIMITED DURA-
 19 TION INSURANCE AS EXCEPTED BENEFIT.—Section
 20 2791(c)(1) of the Public Health Service Act (42 U.S.C.
 21 300gg–91(c)(1)) is amended—

22 (1) by redesignating subparagraph (H) as sub-
 23 paragraph (I); and

24 (2) by inserting after subparagraph (G) the fol-
 25 lowing:

1 “(H) Short-term limited duration insur-
2 ance.”.

3 (c) **SHORT-TERM HEALTH INSURANCE OPTIONS.**—
4 Part C of title XXVII of the Public Health Service Act
5 (42 U.S.C. 300gg–91 et seq.) is amended—

6 (1) by redesignating section 2794 (42 U.S.C.
7 300gg–95) (regarding uniform fraud and abuse re-
8 ferral format), as added by section 6603 of the Pa-
9 tient Protection and Affordable Care Act (Public
10 Law 111–148), as section 2795; and

11 (2) by adding at the end the following:

12 **“SEC. 2796. SHORT-TERM HEALTH INSURANCE OPTIONS.**

13 “Nothing in this title shall be construed to restrict
14 individuals from purchasing insurance covering medical
15 care, including short-term limited duration insurance, that
16 features renewal guarantees, as defined in section
17 2791(b)(6).”.

18 **SEC. 507. INCREASING ACCESS TO TAX-FREE CARE.**

19 (a) **HSA PENALTY.**—Section 223(e)(4)(A) of the In-
20 ternal Revenue Code of 1986 is amended by striking “20
21 percent” and inserting “10 percent”.

22 (b) **PAYMENT OF NON-DEPENDENT MEDICAL EX-**
23 **PENSES IN 2020.**—

1 (1) MEDICAL EXPENSES.—Section 223(d)(2) of
2 the Internal Revenue Code of 1986 is amended by
3 adding at the end the following new subparagraph:

4 “(E) NON-DEPENDENT MEDICAL EX-
5 PENSES IN 2020.—During calendar year 2020,
6 subparagraph (A) shall be applied without re-
7 gard to the requirement that medical care be
8 for the individual, the spouse of such individual,
9 and any dependent (as defined in section 152,
10 determined without regard to subsections
11 (b)(1), (b)(2), and (d)(1)(B) thereof) of such
12 individual.”.

13 (2) ROLLOVER.—Section 223(f)(5) of such
14 Code is amended by adding at the end the following
15 new subparagraph:

16 “(C) ROLLOVER GIFTS.—Notwithstanding
17 the preceding provisions of this paragraph, an
18 amount is described in this paragraph as a roll-
19 over contribution in the case of a taxable year
20 beginning in 2020, and paragraph (2) shall not
21 apply to any amount paid or distributed from
22 a health savings account of a beneficiary to a
23 health savings account of an individual (without
24 regard to whether the individual is such bene-
25 ficiary, the spouse of such beneficiary, or any

dependent (as defined in section 152, determined without regard to subsections (b)(1), (b)(2), and (d)(1)(B) thereof) of such beneficiary), to the extent—

“(i) the amount received is paid into the health savings account for the benefit of such individual not later than the 60th day after the day on which the account beneficiary receives the payment or distribution, and

“(ii) the aggregate amount of such transfers to all other individuals does not exceed \$2,020 in 2020.”.

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

SEC. 508. ACCESS TO DIRECT MEDICAL CARE.

(a) TREATMENT OF MEDICAL CARE SERVICE ARRANGEMENTS.—

(1) INCLUSION AS MEDICAL EXPENSES.—Paragraph (2) of section 223(d) of the Internal Revenue Code of 1986, as amended by this Act, is further amended by adding at the end the following new subparagraph:

1 “(F) INCLUSION OF MEDICAL CARE SERV-
 2 ICE ARRANGEMENTS.—The term ‘qualified med-
 3 ical expenses’ shall include—

4 “(i) periodic fees paid to a physician
 5 for a defined set of medical services or for
 6 the right to receive medical services on an
 7 as-needed basis, and

8 “(ii) amounts prepaid for medical
 9 services designed to screen for, diagnose,
 10 cure, mitigate, treat, or prevent disease
 11 and promote wellness.”.

12 (2) ARRANGEMENT NOT TO BE TREATED AS
 13 HEALTH INSURANCE.—Subsection (c) of section 223
 14 of the Internal Revenue Code of 1986 is amended by
 15 adding at the end the following new paragraph:

16 “(6) TREATMENT OF MEDICAL CARE SERVICE
 17 ARRANGEMENTS.—An arrangement under which an
 18 individual is provided medical services in exchange
 19 for a fixed periodic fee or payment for such services
 20 shall not be treated as a health plan, insurance, or
 21 arrangement described in paragraph (1).”.

22 (b) PERIODIC PROVIDER FEES TREATED AS MED-
 23 ICAL CARE.—Section 213(d) of the Internal Revenue Code
 24 of 1986 is amended by adding at the end the following
 25 new paragraph:

1 “(12) PERIODIC PROVIDER FEES.—Periodic
2 fees paid for a defined set of medical services pro-
3 vided on an as-needed basis shall be treated as
4 amounts paid for medical care.”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2019.

8 **TITLE VI—MISCELLANEOUS**

9 **SEC. 601. PREVENTING DISCRIMINATION AGAINST RELI-** 10 **GIOUS INDIVIDUALS AND INSTITUTIONS.**

11 (a) INELIGIBILITY FOR FUNDS.—A State or local ju-
12 risdiction shall be ineligible to receive or use funds allo-
13 cated, appropriated, or authorized to address COVID–19
14 (referred to as “covered funds”) if that State or local ju-
15 risdiction is committing a violation described in subsection
16 (b).

17 (b) VIOLATIONS.—A State or local jurisdiction com-
18 mits a violation under this subsection if that State or local
19 jurisdiction—

20 (1) enforces, or announces the intent to enforce,
21 any law, regulation, policy, order, proclamation, or
22 decree related to COVID–19 that discriminates
23 against religious individuals or religious institutions;
24 or

1 (2) provides, or shows an intention to provide,
2 covered funds to a separate State or local jurisdic-
3 tion that is ineligible to receive or use those funds
4 because the State or local jurisdiction has committed
5 a violation described in paragraph (1).

6 (c) DETERMINATION OF INELIGIBILITY.—The Attor-
7 ney General shall make a determination of whether a State
8 or local jurisdiction is ineligible to receive or use covered
9 funds in accordance with subsection (a).

10 (d) ENFORCEMENT.—

11 (1) FUNDS NOT YET DISBURSED.—If, before
12 the covered funds are disbursed, the Attorney Gen-
13 eral determines that a State or local jurisdiction is
14 ineligible to receive such funds, the covered funds
15 shall not be disbursed until the Attorney General
16 certifies that the State or local jurisdiction is no
17 longer in violation of subsection (b) and is eligible to
18 receive covered funds.

19 (2) FUNDS ALREADY DISBURSED.—If, after
20 covered funds have been disbursed, the Attorney
21 General determines that a State or local jurisdiction
22 was not, or is no longer, eligible to receive those cov-
23 ered funds, the applicable Federal agency that would
24 otherwise disburse such covered funds shall identify
25 and withhold from the State or local jurisdiction

1 funds otherwise authorized to be allocated to that
2 State or local jurisdiction from that Federal agency
3 in an amount not to exceed the amount the State or
4 local jurisdiction received in covered funds from that
5 Federal agency, until the Attorney General certifies
6 that the State or local jurisdiction is no longer in
7 violation of subsection (b) and is eligible to receive
8 such covered funds.

9 (3) FUNDS TRANSFERRED.—If a State or local
10 jurisdiction transferred covered funds to another
11 State or local jurisdiction that is in violation of sub-
12 section (b)(1), the applicable Federal agency shall
13 identify and withhold from the State or local juris-
14 diction funds otherwise authorized to be allocated to
15 that State or local jurisdiction from that Federal
16 agency in an amount not to exceed the amount of
17 covered funds the State or local jurisdiction trans-
18 ferred in violation of subsection (b)(2) that were dis-
19 bursed from that Federal agency, until the Attorney
20 General certifies that the State or local jurisdiction
21 that received transferred covered funds is eligible to
22 receive and use those funds, or the covered funds are
23 returned from the recipient to the transferring State
24 or local jurisdiction.

1 **SEC. 602. RECLAIM ACT.**

2 (a) SHORT TITLE.—This section may be cited as the
3 “Restitution for Economic losses Caused by Leaders who
4 Allow Insurrection and Mayhem Act” or the “RECLAIM
5 Act”.

6 (b) FINDINGS.—Congress finds the following:

7 (1) Law enforcement officers are vital to the
8 protection and safety of communities.

9 (2) Elected officials and other senior officials
10 abuse the public’s trust and endanger their citizens
11 when they refuse to provide law enforcement services
12 to protect life and property.

13 (3) The right to life, liberty, and property are
14 ensured by the Constitution of the United States,
15 and the protection of these rights is the duty of the
16 Federal, State, and local governments.

17 (4) Many local governments have refused to
18 protect the fundamental rights described in para-
19 graph (3) by voluntarily standing down law enforce-
20 ment officers and allowing roving mobs to destroy
21 property and individual livelihoods, including in—

22 (A) Minneapolis, Minnesota, where unrest
23 and violence destroyed hundreds of buildings
24 and further eroded trust in local law enforce-
25 ment officers to devastating effect; and

1 (B) Portland, Oregon, where a mob set fire
2 to the Multnomah County Justice Center,
3 looted numerous businesses in the downtown
4 area, injured two police officers, and physically
5 assaulted multiple peaceful protestors and other
6 individuals.

7 (5) Other local governments have gone further
8 still by recognizing autonomous zones in which law
9 enforcement officers are not allowed to operate, in-
10 cluding in Seattle, Washington, where the decision of
11 the Mayor of Seattle to withdraw law enforcement
12 officers from multiple blocks of the City of Seattle
13 to create a police free “autonomous zone” led to sig-
14 nificant destruction of property, 4 shootings, and the
15 murder of 2 young Americans in the zone.

16 (6) Elected officials or other senior officials in
17 the State and local governments who refuse to pro-
18 tect life and property from the ravages of a riot or
19 mob behavior make their communities less safe by
20 inviting more crime and violence, and act with willful
21 disregard for the safety, comfort, and livelihoods of
22 the individuals who they refuse to protect.

23 (7) State and local governments that publicly
24 announce the withdrawal of law enforcement protec-
25 tion from individuals or geographical areas so as to

1 encourage and endorse the political and social view-
 2 points of protestors or rioters erode the public's
 3 trust and fail to provide equal protection of the law.

4 (c) CIVIL ACTIONS FOR INJURIES IN LAW ENFORCE-
 5 MENT FREE ZONES.—Section 1979 of the Revised Stat-
 6 utes (42 U.S.C. 1983) is amended—

7 (1) by inserting “(a)” before “Every person”;
 8 and

9 (2) by adding at the end the following:

10 “(b)(1) In this subsection—

11 “(A) the term ‘law enforcement free zone’—

12 “(i) means a geographical area or struc-
 13 ture that law enforcement officers are lawfully
 14 entitled to access but are instructed, demanded,
 15 or forced—

16 “(I) not to access; or

17 “(II) to access only in exceptional cir-
 18 cumstances; and

19 “(ii) does not include a geographical area
 20 or structure from which law enforcement offi-
 21 cers are briefly withheld as a tactical decision
 22 intended to resolve safely and expeditiously a
 23 specific and ongoing unlawful incident posing
 24 an imminent threat to the safety of individuals
 25 or law enforcement officers; and

1 “(B) the term ‘riot’ has the meaning given the
2 term in section 2102 of title 18, United States Code.

3 “(2) A person with the lawful authority to direct a
4 law enforcement agency shall be subject to treble damages
5 for a violation of subsection (a) if the violation relates to
6 the person’s use of such authority to—

7 “(A) establish or recognize, whether formally or
8 informally, a law enforcement free zone; or

9 “(B) prohibit law enforcement officers from
10 taking law enforcement action related to a riot for
11 any reason other than to prevent imminent harm to
12 the safety of law enforcement officers.”.

13 (d) LIABILITY FOR LAW-ENFORCEMENT FREE
14 ZONES AND STANDING DOWN DURING RIOTING.—

15 (1) DEFINITIONS.—In this subsection:

16 (A) LAW ENFORCEMENT FREE ZONE.—

17 The term “law enforcement free zone” has the
18 meaning given the term in subsection (b) of sec-
19 tion 1979 of the Revised Statutes (42 U.S.C.
20 1983), as added by subsection (c) of this sec-
21 tion.

22 (B) RIOT.—The term “riot” has the mean-
23 ing given the term in section 2102 of title 18,
24 United States Code.

1 (2) LIABILITY FOR LAW ENFORCEMENT FREE
2 ZONES.—

3 (A) IN GENERAL.—A person with the law-
4 ful authority to direct a law enforcement agency
5 shall be liable to any person who suffers severe
6 physical injury or death as the result of a third
7 party's criminal conduct or whose property is
8 substantially damaged or destroyed as the re-
9 sult of a third party's criminal conduct if—

10 (i) the person directed the law en-
11 forcement agency to establish or recognize,
12 whether formally or informally, a law en-
13 forcement free zone;

14 (ii) the criminal conduct and associ-
15 ated harm was foreseeable and occurred in
16 the law enforcement free zone;

17 (iii) the law enforcement free zone
18 created an opportunity that otherwise
19 would not have existed for the third party's
20 crime to occur; and

21 (iv) the criminal conduct affected
22 interstate commerce as described in sub-
23 paragraph (B).

24 (B) AFFECTING INTERSTATE COM-
25 MERCE.—For purposes of subparagraph (A),

1 criminal conduct shall be considered to have af-
2 fected interstate commerce if—

3 (i) the person injured by the criminal
4 conduct traveled in interstate or foreign
5 commerce with the intent to enter the law
6 enforcement free zone;

7 (ii) the criminal conduct is a violation
8 of a Federal criminal law;

9 (iii) the person who committed the
10 criminal conduct traveled in interstate or
11 foreign commerce, or used any facility of
12 interstate or foreign commerce, with intent
13 to commit the crime; or

14 (iv) the property damaged or de-
15 stroyed by the criminal conduct is used in
16 or affecting interstate or foreign com-
17 merce.

18 (3) LIABILITY FOR STANDING DOWN DURING
19 RIOTS.—A person with the lawful authority to direct
20 a law enforcement agency who uses that authority to
21 prohibit law enforcement officers from taking law
22 enforcement action that would prevent or materially
23 mitigate significant physical injury or death or dam-
24 age or destruction of property caused by or related
25 to a riot for any reason other than to prevent immi-

1 nent harm to the safety of law enforcement officers
2 shall be liable to any person who subsequently suf-
3 fers significant physical injury or death or whose
4 property is subsequently destroyed or damaged as
5 the result of a third party's criminal conduct, if—

6 (A) the person injured traveled in inter-
7 state or foreign commerce with the intent to
8 enter the law enforcement free zone;

9 (B) the injury was caused by an act that
10 is a violation of a Federal criminal law;

11 (C) the person who caused the injury trav-
12 eled in interstate or foreign commerce, or used
13 any facility of interstate or foreign commerce,
14 with intent to commit the criminal conduct; or

15 (D) the property damaged or destroyed is
16 used in or affecting interstate or foreign com-
17 merce.

18 (e) ELIGIBILITY FOR LAW ENFORCEMENT GRANTS
19 AND EMERGENCY AND DISASTER FUNDING.—

20 (1) BYRNE GRANT PROGRAM.—Section 501 of
21 title I of the Omnibus Crime Control and Safe
22 Streets Act of 1968 (34 U.S.C. 10152) is amended
23 by adding at the end the following:

24 “(h) PROTECTION OF INDIVIDUALS AND PROP-
25 ERTY.—

1 “(1) DEFINITIONS.—In this subsection—

2 “(A) the term ‘law enforcement free zone’
3 has the meaning given the term in section
4 1979(b) of the Revised Statutes (42 U.S.C.
5 1983(b)); and

6 “(B) the term ‘riot’ has the meaning given
7 the term in section 2102 of title 18, United
8 States Code.

9 “(2) REQUIRED PROTECTION OF INDIVIDUALS
10 AND PROPERTY.—Beginning in the first fiscal year
11 after the date of enactment of the RECLAIM Act,
12 a State or unit of local government that receives a
13 grant under this part shall take all reasonable steps
14 to protect individuals from physical injury and prop-
15 erty from depredation caused by unlawful acts with-
16 in the jurisdiction of the State or unit of local gov-
17 ernment, as the case may be.

18 “(3) FAILURE TO PROTECT DESCRIBED.—For
19 purposes of paragraph (2), a State or unit of local
20 government shall be considered to have failed to take
21 all reasonable steps to protect individuals from phys-
22 ical injury and property from depredation only if—

23 “(A) a senior official, governing body, or
24 policy from the State or unit of local govern-
25 ment prohibits, or prohibited during the rel-

1 evant fiscal year, law enforcement officers from
2 taking law enforcement action that would pre-
3 vent or materially mitigate physical injury or
4 property depredation caused by or related to a
5 riot for any reason other than to prevent immi-
6 nent harm to the safety of law enforcement offi-
7 cers;

8 “(B) a senior official, governing body, or
9 policy from the State or unit of local govern-
10 ment established or recognized during the rel-
11 evant fiscal year, whether formally or infor-
12 mally, a law enforcement free zone for any rea-
13 son other than to prevent imminent harm to the
14 safety of law enforcement officers;

15 “(C) the State or unit of local government
16 has a custom or policy not to prosecute an indi-
17 vidual who engages in unlawful activity as part
18 of a riot; or

19 “(D) the State or unit of local government
20 declines to prosecute an individual who engages
21 in unlawful activity as part of a riot because
22 the unlawful activity is related to or associated
23 with expression of speech protected by the First
24 Amendment to the Constitution of the United
25 States.

1 “(4) PENALTY FOR NONCOMPLIANCE.—If the
 2 Attorney General determines that a State or unit of
 3 local government has failed to comply with this sub-
 4 section, the Attorney General may reduce the
 5 amount of the award for the State or unit of local
 6 government under this part for the fiscal year fol-
 7 lowing the determination by, the greater of—

8 “(A) 25 percent; or

9 “(B) an amount equal to twice the mone-
 10 tary value of the property damaged and the
 11 personal injury caused by the failure of the
 12 State or unit of local government to take rea-
 13 sonable steps to protect against the damage and
 14 injury.”.

15 (2) COPS GRANT PROGRAM.—Section 1701 of
 16 title I of the Omnibus Crime Control and Safe
 17 Streets Act of 1968 (34 U.S.C. 10381) is amended
 18 by adding at the end the following:

19 “(n) PROTECTION OF INDIVIDUALS AND PROP-
 20 ERTY.—

21 “(1) DEFINITIONS.—In this subsection—

22 “(A) the term ‘law enforcement free zone’
 23 has the meaning given the term in section
 24 1979(b) of the Revised Statutes (42 U.S.C.
 25 1983(b)); and

1 “(B) the term ‘riot’ has the meaning given
2 the term in section 2102 of title 18, United
3 States Code.

4 “(2) REQUIRED PROTECTION OF INDIVIDUALS
5 AND PROPERTY.—Beginning in the first fiscal year
6 after the date of enactment of the RECLAIM Act,
7 a State or unit of local government that receives a
8 grant under this section shall take all reasonable
9 steps to protect individuals from physical injury and
10 property from depredation caused by unlawful acts
11 within the jurisdiction of the State or unit of local
12 government, as the case may be.

13 “(3) FAILURE TO PROTECT DESCRIBED.—For
14 purposes of paragraph (2), a State or unit of local
15 government shall be considered to have failed to take
16 all reasonable steps to protect individuals from phys-
17 ical injury and property from depredation only if—

18 “(A) a senior official, governing body, or
19 policy from the State or unit of local govern-
20 ment prohibits, or prohibited during the rel-
21 evant fiscal year, law enforcement officers from
22 taking law enforcement action that would pre-
23 vent or materially mitigate physical injury or
24 property depredation caused by or related to a
25 riot for any reason other than to prevent immi-

1 nent harm to the safety of law enforcement offi-
2 cers;

3 “(B) a senior official, governing body, or
4 policy from the State or unit of local govern-
5 ment established or recognized during the rel-
6 evant fiscal year, whether formally or infor-
7 mally, a law enforcement free zone for any rea-
8 son other than to prevent imminent harm to the
9 safety of law enforcement officers;

10 “(C) the State or unit of local government
11 has a custom or policy not to prosecute an indi-
12 vidual who engages in unlawful activity as part
13 of a riot; or

14 “(D) the State or unit of local government
15 declines to prosecute an individual who engages
16 in unlawful activity as part of a riot because
17 the unlawful activity is related to or associated
18 with expression of speech protected by the First
19 Amendment to the Constitution of the United
20 States.

21 “(4) PENALTY FOR NONCOMPLIANCE.—If the
22 Attorney General determines that a State or unit of
23 local government has failed to comply with this sub-
24 section, the Attorney General may reduce the
25 amount of the award for the State or unit of local

1 government under this section for the fiscal year fol-
 2 lowing the determination by, the greater of—

3 “(A) 25 percent; or

4 “(B) an amount equal to twice the mone-
 5 tary value of the property damaged and the
 6 personal injury caused by the failure of the
 7 State or unit of local government to take rea-
 8 sonable steps to protect against the damage and
 9 injury.”.

10 (3) EMERGENCY ASSISTANCE.—Title VII of the
 11 Robert T. Stafford Disaster Relief and Emergency
 12 Assistance Act (42 U.S.C. 5201 et seq.) is amended
 13 by adding at the end the following:

14 **“SEC. 707. LIMITATION ON FUNDING ELIGIBILITY.**

15 “(a) DEFINITIONS.—In this section—

16 “(1) the term ‘law enforcement free zone’ has
 17 the meaning given the term in section 1979(b) of
 18 the Revised Statutes (42 U.S.C. 1983(b)); and

19 “(2) the term ‘riot’ has the meaning given the
 20 term in section 2102 of title 18, United States Code.

21 “(b) REQUIRED PROTECTION OF INDIVIDUALS AND
 22 PROPERTY.—A State or unit of local government shall not
 23 be eligible for any major disaster assistance under title
 24 IV or emergency assistance under title V under a major
 25 disaster or emergency declaration, respectively, relating to

1 a riot or other civil unrest within the jurisdiction unless
2 the State or unit of local government takes all reasonable
3 steps to protect individuals from physical injury and prop-
4 erty from depredation caused by unlawful acts occurring
5 as part of the riot or unrest within the jurisdiction of the
6 State or unit of local government, as the case may be.

7 “(c) FAILURE TO PROTECT DESCRIBED.—For pur-
8 poses of subsection (b), a State or unit of local government
9 shall be considered to have failed to take all reasonable
10 steps to protect individuals from physical injury and prop-
11 erty from depredation only if—

12 “(1) a senior official, governing body, or policy
13 from the State or unit of local government prohibits
14 law enforcement officers from taking law enforce-
15 ment action that would prevent or materially miti-
16 gate physical injury or property depredation caused
17 by or related to a riot for any reason other than to
18 prevent imminent harm to the safety of law enforce-
19 ment officers;

20 “(2) a senior official, governing body, or policy
21 from the State or unit of local government estab-
22 lished or recognized, whether formally or informally,
23 a law enforcement free zone for any reason other
24 than to prevent imminent harm to the safety of law
25 enforcement officers;

1 “(3) the State or unit of local government has
 2 a custom or policy not to prosecute an individual
 3 who engages in unlawful activity as part of a riot;
 4 or

5 “(4) the State or unit of local government de-
 6 clines to prosecute an individual who engages in un-
 7 lawful activity as part of a riot because the unlawful
 8 activity is related to or associated with expression of
 9 speech protected by the First Amendment to the
 10 Constitution of the United States.

11 “(d) RULE OF CONSTRUCTION.—Nothing in this sec-
 12 tion shall be construed to limit the eligibility of an indi-
 13 vidual or private entity to receive major disaster assistance
 14 under title IV or emergency assistance under title V.”.

15 **SEC. 603. ABOVE-THE-LINE DEDUCTION FOR CHARITABLE**
 16 **CONTRIBUTIONS FOR INDIVIDUALS NOT**
 17 **ITEMIZING DEDUCTIONS.**

18 (a) IN GENERAL.—Paragraph (22) of section 62(a)
 19 of the Internal Revenue Code of 1986 is amended to read
 20 as follows:

21 “(22) CHARITABLE CONTRIBUTIONS FOR INDIV-
 22 VIDUALS NOT ITEMIZING DEDUCTIONS.—

23 “(A) IN GENERAL.—In the case of an indi-
 24 vidual who does not elect to itemize deductions
 25 for the taxable year, the deduction allowed by

section 170 with respect to charitable contributions (as defined in section 170(c)) made during the period beginning on January 1, 2020, and ending on December 31, 2021.

“(B) LIMITATION.—The deduction to which subparagraph (A) applies for any taxable year shall not exceed an amount equal to $\frac{1}{3}$ of the amount of the standard deduction with respect to such individual for such taxable year.”.

(b) CONFORMING AMENDMENT.—Section 62 of the Internal Revenue Code of 1986 is amended by striking subsection (f).

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to charitable contributions (as defined in section 170(c) of the Internal Revenue Code of 1986) made after December 31, 2018.

SEC. 604. SUNSET OF CARES ACT SPENDING.

(a) IN GENERAL.—The CARES Act (Public Law 116–136) is amended—

(1) in division A—

(A) in section 1107(a) (15 U.S.C. 9006(a))—

(i) in the matter preceding paragraph (1), by striking “September 30, 2021” and inserting “December 31, 2020”; and

1 (ii) in paragraph (3), by striking “, to
 2 remain available until September 30,
 3 2024,”;

4 (B) in section 2110(g) (15 U.S.C.
 5 9028(g)), by striking “without fiscal year limi-
 6 tation” and inserting “until December 31,
 7 2020”;

8 (C) in section 2115 (15 U.S.C. 9031), by
 9 striking “without fiscal year limitation” and in-
 10 serting “until December 31, 2020”;

11 (D) in section 2201(f), by striking “Sep-
 12 tember 30, 2021” each place it appears and in-
 13 serting “December 31, 2020”;

14 (E) in section 3514(b) (42 U.S.C. 12501
 15 note), by striking “for the fiscal year ending
 16 September 30, 2021” and inserting “until De-
 17 cember 31, 2020”;

18 (F) in section 4018(g)(2) (15 U.S.C.
 19 9053(g)(2)), by striking “until expended” and
 20 inserting “until December 31, 2020”; and

21 (G) in section 4027 (15 U.S.C. 9061)—

22 (i) in subsection (a), by inserting “, to
 23 remain available until December 31, 2020”
 24 before the period at the end; and

1 (ii) by striking subsection (c) and in-
2 serting the following:

3 “(3) AVAILABILITY.—Amounts made available
4 under section 4003(b) shall remain available until
5 December 31, 2020.”; and

6 (2) in division B—

7 (A) by striking “available until expended”
8 each place it appears except in the matter
9 under the heading “SALARIES AND EXPENSES”
10 under the heading “HOUSE OF REP-
11 REPRESENTATIVES” in title IX and inserting
12 “available until December 31, 2020”;

13 (B) by striking “available until September
14 30, 2021” each place it appears and inserting
15 “available until December 31, 2020”;

16 (C) by striking “available through Sep-
17 tember 30, 2021” each place it appears and in-
18 serting “available until December 31, 2020”;

19 (D) by striking “available until September
20 30, 2022” each place it appears except in the
21 matter under the heading “HOUSING OPPORTU-
22 NITIES FOR PERSONS WITH AIDS” under the
23 heading “COMMUNITY PLANNING AND DEVEL-
24 OPMENT” under the heading “DEPARTMENT
25 OF HOUSING AND URBAN DEVELOP-

1 MENT” in title XII and inserting “available
2 until December 31, 2020”;

3 (E) by striking “available until September
4 30, 2024” each place it appears and inserting
5 “available until December 31, 2020”;

6 (F) in title III—

7 (i) in the matter under the heading
8 “DEFENSE HEALTH PROGRAM” under the
9 heading “OTHER DEPARTMENT OF
10 DEFENSE PROGRAMS”, by striking
11 “available for obligation until September
12 30, 2021” and inserting “available until
13 December 31, 2020”; and

14 (ii) in section 13002, by striking
15 “available for obligation until September
16 30, 2021” and inserting “available until
17 December 31, 2020”;

18 (G) in title VIII—

19 (i) by striking “available through Sep-
20 tember 30, 2022” each place it appears
21 and inserting “available until December
22 31, 2020”; and

23 (ii) in the matter under the heading
24 “PROGRAM MANAGEMENT” under the head-
25 ing “CENTERS FOR MEDICARE & MED-

1 ICAID SERVICES” under the heading “DE-
2 PARTMENT OF HEALTH AND
3 HUMAN SERVICES”, by striking “avail-
4 able through September 30, 2023” and in-
5 serting “available until December 31,
6 2020”;

7 (H) in the matter under the heading “SAL-
8 ARIES AND EXPENSES” under the heading
9 “HOUSE OF REPRESENTATIVES” in title
10 IX, by striking “except that \$5,000,000 shall
11 remain available until expended,”; and

12 (I) in title XII—

13 (i) by striking “available until Sep-
14 tember 30, 2023” each place it appears
15 and inserting “available until December
16 31, 2020”; and

17 (ii) in the matter under the heading
18 “HOUSING OPPORTUNITIES FOR PERSONS
19 WITH AIDS” under the heading “COMMU-
20 NITY PLANNING AND DEVELOPMENT”
21 under the heading “DEPARTMENT OF
22 HOUSING AND URBAN DEVELOP-
23 MENT”, by striking “except that amounts
24 allocated pursuant to section 854(c)(5) of

1 such Act shall remain available until Sep-
2 tember 30, 2022,”.

3 (b) OTHER LAWS AMENDED BY THE CARES ACT.—

4 (1) Section 2(a)(5)(B) of the Railroad Unem-
5 ployment Insurance Act (45 U.S.C. 352(a)(5)(B)) is
6 amended by striking “until expended” and inserting
7 “until December 31, 2020”.

8 (2) Section 330(r)(6) of the Public Health
9 Service Act (42 U.S.C. 254b(r)(6)) is amended by
10 inserting “, to remain available until December 31,
11 2020,” after “for fiscal year 2020”.

12 (3) Section 744M(f)(1) of the Federal Food,
13 Drug, and Cosmetic Act (21 U.S.C. 379j–72(f)(1))
14 is amended in the second sentence by striking “until
15 expended” and inserting “until December 31,
16 2020”.

17 (4) Section 601(f)(3) of the Social Security Act
18 (42 U.S.C. 801(f)(3)) is amended by striking “until
19 expended” and inserting “until December 31,
20 2020”.

21 (c) SAVINGS PROVISION.—Notwithstanding any pro-
22 vision of the CARES Act (Public Law 116–136), or an
23 amendment made by that Act, any amounts made avail-
24 able under such Act or an amendment made by such Act
25 shall remain available until the earlier of—

1 (1) the date specified in such Act or the amend-
2 ment made by such Act; or

3 (2) December 31, 2020.

4 **SEC. 605. SUNSET OF PROGRAMS AND FACILITIES OF THE**
5 **FEDERAL RESERVE.**

6 On December 31, 2020, the following programs or
7 facilities shall terminate:

8 (1) The Municipal Liquidity Facility.

9 (2) The Main Street Lending Program.

10 (3) The Commercial Paper Funding Facility.

11 (4) The Primary Dealer Credit Facility.

12 (5) The Money Market Mutual Fund Liquidity
13 Facility.

14 (6) The Primary Market Corporate Credit Fa-
15 cility.

16 (7) The Secondary Market Corporate Credit
17 Facility.

18 (8) The Term Asset-Backed Securities Loan
19 Facility.

20 (9) The Paycheck Protection Program Liquidity
21 Facility.

22 (10) The Central Bank Liquidity Swaps.

23 (11) The Temporary Foreign International
24 Monetary Authorities Repo Facility.

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