''(1) $1,000 ($2,000 in the case of eligible individuals filing a joint return), plus

''(2) an amount equal to the product of $1,000 multiplied by the number of dependents (as defined in section 152(a)) of the taxpayer.

''(b) TREATMENT OF CREDIT.—The credit allowed by subsection (a) shall be treated as allowed by subpart C of part IV of subchapter A of chapter 1.

''(c) LIMITATION BASED ON ADJUSTED GROSS INCOME.—The amount of the credit allowed by subsection (a) (determined without regard to this subsection and subsection (e)) shall be reduced (but not below zero) by 5 percent of so much of the taxpayer's adjusted gross income as exceeds—

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

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

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

''(d) ELIGIBLE INDIVIDUAL.—For purposes of this section, the term 'eligible individual' means any individual other than—

''(1) any nonresident alien individual,

''(2) any individual with respect to whom a deduction under section 151 is allowable to another taxpayer for a taxable year beginning in the calendar year in which the individual's taxable year begins, and

''(3) an estate or trust.

''(e) COORDINATION WITH ADVANCE REFUNDS OF CREDIT.—

''(1) IN GENERAL.—The amount of credit which would (but for this paragraph) be allowable under this section shall be reduced (but not below zero) by the aggregate refunds and credits made or allowed to the taxpayer under subsection (f). Any failure to so reduce the credit shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b)(1).

''(2) JOINT RETURNS.—In the case of a refund or credit made or allowed under subsection (f) with respect to a joint return, half of such refund or credit shall be treated as having been made or allowed to each individual filing such return.

''(f) ADVANCE REFUNDS AND CREDITS.—

''(1) IN GENERAL.—Subject to paragraph (5), each individual who was an eligible individual for such individual's first taxable year beginning in 2019 shall be treated as having made a payment against the tax imposed by chapter 1 for such taxable year in an amount equal to the advance refund amount for such taxable year.

''(2) ADVANCE REFUND AMOUNT.—For purposes of paragraph (1), the advance refund amount is the amount that would have been allowed as a credit under this section for such taxable year if this section (other than subsection (e) and this subsection) had applied to such taxable year.

''(3) TIMING AND MANNER OF PAYMENTS.—

''(A) TIMING.—The Secretary shall, subject to the provisions of this title, refund or credit any overpayment attributable to this section as rapidly as possible. No refund or credit shall be made or allowed under this subsection after December 31, 2020.

''(B) DELIVERY OF PAYMENTS.—Notwithstanding any other provision of law, the Secretary may certify and disburse refunds payable under this subsection electronically to any account to which the payee authorized, on or after January 1, 2018, the delivery of a refund of taxes under this title or of a Federal payment (as defined in section 3332 of title 31, United States Code).

''(C) WAIVER OF CERTAIN RULES.—Notwithstanding section 3325 of title 31, United States Code, or any other provision of law, with respect to any payment of a refund under this subsection, a disbursing official in the executive branch of the United States Government may modify payment information received from an officer or employee described in section 3325(a)(1)(B) of such title for the purpose of facilitating the accurate and efficient delivery of such payment. Except in cases of fraud or reckless neglect, no liability under sections 3325, 3527, 3528, or 3529 of title 31, United States Code, shall be imposed with respect to payments made under this subparagraph.

''(4) NO INTEREST.—No interest shall be allowed on any overpayment attributable to this section.

''(5) ALTERNATE TAXABLE YEAR.—In the case of an individual who, at the time of any determination made pursuant to paragraph (3), has not filed a tax return for the year described in paragraph (1), the Secretary may—

''(A) apply such paragraph by substituting '2018' for '2019', and

''(B) if the individual has not filed a tax return for such individual's first taxable year beginning in 2018, use information with respect to such individual for calendar year 2019 provided in—

''(i) Form SSA–1099, Social Security Benefit Statement, or

''(ii) Form RRB–1099, Social Security Equivalent Benefit Statement.

''(6) NOTICE TO TAXPAYER.—Not later than 15 days after the date on which the Secretary distributed any payment to an eligible taxpayer pursuant to this subsection, notice shall be sent by mail to such taxpayer's last known address. Such notice shall indicate the method by which such payment was made, the amount of such payment, and a phone number for the appropriate point of contact at the Internal Revenue Service to report any failure to receive such payment.

''(g) IDENTIFICATION NUMBER REQUIREMENT.—

''(1) IN GENERAL.—In the case of any taxpayer who does not include the valid identification number of such taxpayer on the return of tax for the taxable year, subsection (a)(1) shall be applied by substituting '$0' for '$1,000'.

''(2) JOINT RETURNS.—In the case of a joint return—

''(A) if the valid identification number of only 1 spouse is included on the return of tax for the taxable year—

''(i) subsection (a)(1) shall be applied by substituting '$1,000' for '$2,000', and

''(ii) subsection (c)(1) shall be applied by substituting '$75,000' for '$150,000', or

''(B) if the valid identification number of neither spouse is included on the return of tax for the taxable year, subsection (a)(1) shall be applied by substituting '$0' for '$2,000'.

''(3) DEPENDENT.—A dependent of a taxpayer shall not be taken into account under subsection (a)(2) unless—

''(A) the taxpayer includes the valid identification number of such taxpayer (or, in the case of a joint return, the valid identification number of at least 1 spouse) on the return of tax for the taxable year, and

''(B) the valid identification number of such dependent is included on the return of tax for the taxable year.

''(4) VALID IDENTIFICATION NUMBER.—

''(A) IN GENERAL.—For purposes of this subsection, the term 'valid identification number' means a social security number (as such term is defined in section 24(h)(7)).

''(B) ADOPTION TAXPAYER IDENTIFICATION NUMBER.—For purposes of paragraph (3)(B), in the case of a dependent who is adopted or placed for adoption, the term 'valid identification number' shall include the adoption taxpayer identification number of such dependent.

''(5) SPECIAL RULE FOR MEMBERS OF THE ARMED FORCES.—Paragraph (2) shall not apply in the case where at least 1 spouse was a member of the Armed Forces of the United States at any time during the taxable year and the valid identification number of at least 1 spouse is included on the return of tax for the taxable year.

''(6) MATHEMATICAL OR CLERICAL ERROR AUTHORITY.—Any omission of a correct valid identification number required under this subsection shall be treated as a mathematical or clerical error for purposes of applying section 6213(g)(2) to such omission.

''(h) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this section, including any such measures as are deemed appropriate to avoid allowing multiple credits or rebates to a taxpayer.''.

(b) DEFINITION OF DEFICIENCY.—Section 6211(b)(4)(A) of the Internal Revenue Code of 1986 is amended by striking ''and 6428'' and inserting ''6428, and 6428A''.

(c) TREATMENT OF POSSESSIONS.—Rules similar to the rules of subsection (c) of section 2201 of the CARES Act (Public Law 116-136) shall apply for purposes of this section.

(d) EXCEPTION FROM REDUCTION OR OFFSET.—Any credit or refund allowed or made to any individual by reason of section 6428A of the Internal Revenue Code of 1986 (as added by this section) or by reason of subsection (c) of this section shall not be—

(1) subject to reduction or offset pursuant to section 3716 or 3720A of title 31, United States Code,

(2) subject to reduction or offset pursuant to subsection (d), (e), or (f) of section 6402 of the Internal Revenue Code of 1986, or

(3) reduced or offset by other assessed Federal taxes that would otherwise be subject to levy or collection.

(e) PUBLIC AWARENESS CAMPAIGN.—The Secretary of the Treasury (or the Secretary's delegate) shall conduct a public awareness campaign, in coordination with the Commissioner of Social Security and the heads of other relevant Federal agencies, to provide information regarding the availability of the credit and rebate allowed under section 6428A of the Internal Revenue Code of 1986 (as added by this section), including information with respect to individuals who may not have filed a tax return for taxable year 2018 or 2019.

(f) CONFORMING AMENDMENTS.—

(1) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting ''6428A,'' after ''6428,''.

(2) The table of sections for subchapter B of chapter 65 of subtitle F of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 6428 the following:

''Sec. 6428A. Supplementary 2020 Recovery Rebates for individuals.''.

SA 2514. Ms. MCSALLY submitted an amendment intended to be proposed to amendment SA 2499 proposed by Mr. MCCONNELL to the bill S. 178, to condemn gross human rights violations of ethnic Turkic Muslims in Xinjiang, and calling for an end to arbitrary detention, torture, and harassment of these communities inside and outside China; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. PROHIBITION ON USE OF COVID–19 RELIEF FUNDS TO PURCHASE GOODS OR SERVICES FROM COMMUNIST CHINESE MILITARY COMPANIES.

(a) IN GENERAL.—None of the funds described in subsection (b) may be obligated or expended to purchase goods or services from a person on the list required by section

1237(b) of the Strom Thurmond National Defense Authorization Act for Fiscal Year 1999 (Public Law 105–261; 50 U.S.C. 1701 note).

(b) FUNDS DESCRIBED.—Funds described in this subsection are—

(1) funds made available under this Act;

(2) funds made available, and available for obligation as of the date of the enactment of this Act, under—

(A) the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116–123; 134 Stat. 146);

(B) the Families First Coronavirus Response Act (Public Law 116–127; 134 Stat. 177);

(C) the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116–136); or

(D) the Paycheck Protection Program and Health Care Enhancement Act (Public Law 116–139; 134 Stat. 620); or

(3) funds made available under any Act enacted after the date of the enactment of this Act to provide additional funding relating to the COVID–19 pandemic.

(c) APPLICATION TO PRIVATE ENTITIES AND STATE AND LOCAL GOVERNMENTS.—

(1) IN GENERAL.—The prohibition under subsection (a) includes a prohibition on the obligation or expenditure of funds described in subsection (b) for the purchase of goods or services from persons described in subsection (a) by a private entity or a State or local government that received such funds through a grant or any other means.

(2) CERTIFICATION REQUIRED TO RECEIVE FUTURE FUNDS.—On and after the date of the enactment of this Act, the head of an executive agency may not provide funds described in subsection (b) to a private entity or a State or local government unless the entity or government certifies that the entity or government, as the case may be, is not purchasing goods or services from a person described in subsection (a).

(d) EXECUTIVE AGENCY DEFINED.—In this section, the term ''executive agency'' has the meaning given that term in section 133 of title 41, United States Code.

SA 2515. Ms. MCSALLY (for herself, Mr. DAINES, Mr. CORNYN, and Mr. SULLIVAN) submitted an amendment intended to be proposed to amendment SA 2499 proposed by Mr. MCCONNELL to the bill S. 178, to condemn gross human rights violations of ethnic Turkic Muslims in Xinjiang, and calling for an end to arbitrary detention, torture, and harassment of these communities inside and outside China; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

Subtitle ____—Continuous Health Coverage for Workers

SEC. 201. SHORT TITLE.

This subtitle may be cited as the ''Continuous Health Coverage for Workers Act''.

SEC. 202. PRESERVING HEALTH BENEFITS FOR WORKERS.

(a) PROVISION OF PREMIUM ASSISTANCE.—

(1) REDUCTION OF PREMIUMS PAYABLE.—

(A) COBRA CONTINUATION COVERAGE.—In the case of any premium for a period of coverage during the period beginning on the first day of the first month that begins after the date of enactment of this Act and ending on December 31, 2020, for COBRA continuation coverage with respect to any assistance eligible individual described in subsection (c)(1), such individual shall be treated for purposes of any COBRA continuation provision as having paid the amount of such premium if such individual pays (and any person other than such individual's employer pays on behalf of such individual) the greater of 15 percent of the amount of such premium owed by such individual (as determined without regard to this subsection) or the amount of the premium that a similarly situated individual enrolled in the plan who is not an assistance eligible individual is (or would be, if so enrolled) required to pay with respect to the plan (after any employer contribution).

(B) CHURCH PLANS.—In the case of any premium for a period of coverage during the period beginning on the first day of the first month that begins after the date of enactment of this Act and ending on December 31, 2020, for coverage under a church plan with respect to any assistance eligible individual described in subsection (c)(2), such individual shall be treated for purposes of the individual's coverage under such plan as having paid the amount of such premium if such individual pays (and any person other than such individual's employer pays on behalf of such individual) the greater of 15 percent of the amount of such premium owed by such individual (as determined without regard to this subsection) or the amount of the premium that a similarly situated individual enrolled in the plan who is not an assistance eligible individual is (or would be, if so enrolled) required to pay with respect to the plan (after any employer contribution).

(C) FURLOUGHED CONTINUATION COVERAGE.—In the case of any premium for a period of coverage during the period beginning on the first day of the first month that begins after the date of enactment of this Act and ending on December 31, 2020, for coverage under a group health plan with respect to any assistance eligible individual described in subsection (c)(3), such individual shall be treated for purposes of the individual's coverage under such plan as having paid the amount of such premium if such individual pays (and any person other than such individual's employer pays on behalf of such individual) the greater of 15 percent of the amount of such premium owed by such individual (as determined without regard to this subsection) or the amount of the premium that a similarly situated individual enrolled in the plan who is not an assistance eligible individual is (or would be, if so enrolled) required to pay with respect to the plan (after any employer contribution).

(2) PLAN ENROLLMENT OPTION.—

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

(i) in the case of any assistance eligible individual described in subsection (c)(1), the qualifying event specified in section 603(2) of the Employee Retirement Income Security Act of 1974, section 4980B(f)(3)(B) of the Internal Revenue Code of 1986, section 2203(2) of the Public Health Service Act, or section 8905a of title 5, United States Code (except for the voluntary termination of such individual's employment by such individual), occurred, and such coverage shall be treated as COBRA continuation coverage for purposes of the applicable COBRA continuation provision;

(ii) in the case of an assistance eligible individual described in subsection (c)(2), the termination or reduction of hours of employment of such individual occurred; or

(iii) in the case of any assistance eligible individual described in subsection (c)(3), the furlough period began with respect to such individual.

(B) REQUIREMENTS.—Any assistance eligible individual may elect to enroll in different coverage as described in subparagraph (A) only if—

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

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

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

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

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

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

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

(IV) benefits that provide coverage for services or treatments furnished in an on-site medical facility maintained by the employer and that consists primarily of first-aid services, prevention and wellness care, or similar care (or a combination of such care).

(3) PREMIUM REIMBURSEMENT.—For provisions providing the payment of such premium, see section 6432 of the Internal Revenue Code of 1986, as added by section 203(a).

(b) LIMITATION OF PERIOD OF PREMIUM ASSISTANCE.—

(1) ELIGIBILITY FOR ADDITIONAL COVERAGE.—Subsection (a)(1) shall not apply with respect to—

(A) any assistance eligible individual described in subsection (c)(1) for months of coverage beginning on or after the earlier of—

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

(ii) the earlier of—

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

(II) the date following the expiration of the period of continuation coverage allowed under subsection (d)(2)(B);

(B) any assistance eligible individual described in subsection (c)(2) for months of coverage beginning on or after the earlier of—

(i) the first date that such individual is eligible for coverage under any other group health plan (other than coverage consisting of only dental, vision, counseling, or referral services (or a combination thereof), coverage under a flexible spending arrangement (as defined in section 106(c)(2) of the Internal Revenue Code of 1986), coverage of treatment that is furnished in an on-site medical facility maintained by the employer and that consists primarily of first-aid services, prevention and wellness care, or similar care (or