an amount calculated under subsection (a) through the end of the most recent payroll period in the quarter.

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

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

''(3) LIMITATION ON REIMBURSEMENT FOR CERTAIN EMPLOYEES.—In the case of an individual who for any month is an assistance eligible individual described in subparagraph (B) or (C) of section 202(a)(3) of the Continuous Health Coverage for Workers Act with respect to any coverage, the credit determined with respect to such individual under subsection (a) for any such month ending during a calendar quarter shall not exceed the amount of premium the individual would have paid for a full month of such coverage for the month preceding the first month for which an individual is such an assistance eligible individual.

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

''(e) DENIAL OF DOUBLE BENEFIT.—For purposes of chapter 1, the gross income of any person allowed a credit under this section shall be increased for the taxable year which includes the last day of any calendar quarter with respect to which such credit is allowed by the amount of such credit. No amount for which a credit is allowed under this section shall be taken into account as qualified wages under section 2301 of the CARES Act or as qualified health plan expenses under section 7001(d) or 7003(d) of the Families First Coronavirus Response Act.

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

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

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

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

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

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

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

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

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

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

''(h) LIMITATION.—In the case of any period of coverage (as defined in section 202(l) of the Continuous Health Coverage for Workers Act) beginning on or after the date of enactment of this section, no credit shall be allowed under this section with respect to any coverage that includes coverage of an abortion (except as described in section 507(a) of division A of Public Law 116–94).''.

(2) SOCIAL SECURITY TRUST FUNDS HELD HARMLESS.—There are hereby appropriated to the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund established under section 201 of the Social Security Act (42 U.S.C. 401) and the Social Security Equivalent Benefit Account established under section 15A(a) of the Railroad Retirement Act of 1974 (45 U.S.C. 231n–1(a)) amounts equal to the reduction in revenues to the Treasury by reason of this subsection (without regard to this paragraph). Amounts appropriated by the preceding sentence shall be transferred from the general fund at such times and in such manner as to replicate to the extent possible the transfers which would have occurred to such Trust Fund or Account had this section not been enacted.

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

''Sec. 6432. Continuation coverage premium assistance.''.

(4) EFFECTIVE DATE.—The amendments made by this subsection shall apply to premiums to which section 202(a)(1)(A) applies.

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

(A) IN GENERAL.—In the case of an assistance eligible individual who pays, with respect any period of coverage to which section 202(a)(1)(A) applies, the amount of the premium for such coverage that the individual would have (but for this subtitle) been required to pay, the person to whom such payment is payable shall reimburse such individual for the amount of such premium paid.

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

(C) PAYMENT OF CREDITS.—Any person to which subparagraph (A) applies shall make the payment required under such clause to the individual not later than 60 days after the date on which such individual elects continuation coverage under section 202(a)(1) of the Continuous Health Coverage for Workers Act.

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

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

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

''(a) IN GENERAL.—Except in the case of failure described in subsection (b) or (c), any person required to notify a group health plan under section 202(a)(2)(B) of the Continuous Health Coverage for Workers Act who fails to make such a notification at such time and in such manner as the Secretary of Labor may require shall pay a penalty of $250.

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

''(1) $250, or

''(2) 110 percent of the premium assistance provided under section 202(a)(1)(A) of the Continuous Health Coverage for Workers Act after termination of eligibility under such section.

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

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

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

(c) COORDINATION WITH HCTC.—

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

''(9) CONTINUATION COVERAGE PREMIUM ASSISTANCE.—In the case of an assistance eligible individual who receives premium assistance for continuation coverage under section 202(a)(1) of the Continuous Health Coverage for Workers Act for any month during the taxable year, such individual shall not be treated as an eligible individual, a certified individual, or a qualifying family member for purposes of this section or section 7527 with respect to such month.''.

(2) EFFECTIVE DATE.—The amendment made by paragraph (1) shall apply to taxable years ending after the date of the enactment of this Act.

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

(1) IN GENERAL.—Part III of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 139H the following new section:

''SEC. 139I. CONTINUATION COVERAGE PREMIUM ASSISTANCE.

''In the case of an assistance eligible individual (as defined in subsection (a)(3) of section 202 of the Continuous Health Coverage for Workers Act), gross income does not include any premium assistance provided under subsection (a)(1) of such section.''.

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

''Sec. 139I. Continuation coverage premium assistance.''.

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

SEC. 204. RULE OF CONSTRUCTION.

In all matters of interpretation, rules, and operational procedures, the language of this subtitle shall be interpreted broadly for the benefit of workers and their families.

SA 2516. Ms. MCSALLY submitted an amendment intended to be proposed by

her 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:

TITLE ___—
DEPARTMENT OF HEALTH AND HUMAN SERVICES
OFFICE OF THE SECRETARY
PUBLIC HEALTH AND SOCIAL SERVICES EMERGENCY FUND
(INCLUDING TRANSFER OF FUNDS)

For an additional amount for ''Public Health and Social Services Emergency Fund'', $16,000,000,000, to remain available until expended, to prevent, prepare for, and respond to coronavirus, domestically or internationally, which shall be for necessary expenses for testing, contact tracing, surveillance, containment, and mitigation to monitor and suppress COVID–19, including tests for both active infection and prior exposure, including molecular, antigen, and serological tests, the manufacturing, procurement and distribution of tests, testing equipment and testing supplies, including personal protective equipment needed for administering tests, the development and validation of rapid, molecular point-of-care tests, and other tests, support for workforce, epidemiology, to scale up academic, commercial, public health, and hospital laboratories, to conduct surveillance and contact tracing, support development of COVID–19 testing plans, and other related activities related to COVID–19 testing: *Provided*, That of the amount appropriated under this paragraph in this Act, not less than $15,000,000,000 shall be for States, localities, territories, tribes, tribal organizations, urban Indian health organizations, or health service providers to tribes for necessary expenses for testing, contact tracing, surveillance, containment, and mitigation, including support for workforce, epidemiology, use by employers, elementary and secondary schools, child care facilities, institutions of higher education, long-term care facilities, or in other settings, scale up of testing by public health, academic, commercial, and hospital laboratories, and community-based testing sites, health care facilities, and other entities engaged in COVID–19 testing, and other related activities related to COVID–19 testing, contact tracing, surveillance, containment, and mitigation: *Provided further*, That the amount identified in the preceding proviso shall be allocated to States, localities, and territories according to the formula that applied to the Public Health Emergency Preparedness cooperative agreement in fiscal year 2019: *Provided further*, That not less than $500,000,000 shall be allocated in coordination with the Director of the Indian Health Service, to tribes, tribal organizations, urban Indian health organizations, or health service providers to tribes: *Provided further*, That the Secretary of Health and Human Services (referred to in this paragraph as the ''Secretary'') may satisfy the funding thresholds outlined in the first and third provisos under this paragraph in this Act by making awards through other grant or cooperative agreement mechanisms: *Provided further*, That the Governor or designee of each State, locality, territory, tribe, or tribal organization receiving funds pursuant to this title shall update their plans, as applicable, for COVID–19 testing and contact tracing submitted to the Secretary pursuant to the Paycheck Protection Program and Health Care Enhancement Act (Public Law 116–139) and submit such updates to the Secretary not later than 60 days after funds appropriated in this paragraph in this Act have been awarded to such recipient: *Provided further*, That funds an entity receives from amounts described in the first proviso in this paragraph may also be used for the rent, lease, purchase, acquisition, construction, alteration, renovation, or equipping of non-federally owned facilities to improve coronavirus preparedness and response capability at the State and local level: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

SA 2517. 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:

TITLE ___—
DEPARTMENT OF HEALTH AND HUMAN SERVICES
OFFICE OF THE SECRETARY
PUBLIC HEALTH AND SOCIAL SERVICES EMERGENCY FUND
(INCLUDING TRANSFER OF FUNDS)

For an additional amount for ''Public Health and Social Services Emergency Fund'', $16,000,000,000, to remain available until expended, to prevent, prepare for, and respond to coronavirus, domestically or internationally, which shall be for necessary expenses for testing, contact tracing, surveillance, containment, and mitigation to monitor and suppress COVID–19, including tests for both active infection and prior exposure, including molecular, antigen, and serological tests, the manufacturing, procurement and distribution of tests, testing equipment and testing supplies, including personal protective equipment needed for administering tests, the development and validation of rapid, molecular point-of-care tests, and other tests, support for workforce, epidemiology, to scale up academic, commercial, public health, and hospital laboratories, to conduct surveillance and contact tracing, support development of COVID–19 testing plans, and other related activities related to COVID–19 testing: *Provided*, That of the amount appropriated under this paragraph in this Act, not less than $15,000,000,000 shall be for States, localities, territories, tribes, tribal organizations, urban Indian health organizations, or health service providers to tribes for necessary expenses for testing, contact tracing, surveillance, containment, and mitigation, including support for workforce, epidemiology, use by employers, elementary and secondary schools, child care facilities, institutions of higher education, long-term care facilities, or in other settings, scale up of testing by public health, academic, commercial, and hospital laboratories, and community-based testing sites, health care facilities, and other entities engaged in COVID–19 testing, and other related activities related to COVID–19 testing, contact tracing, surveillance, containment, and mitigation: *Provided further*, That the amount identified in the preceding proviso shall be allocated to States, localities, and territories according to the formula that applied to the Public Health Emergency Preparedness cooperative agreement in fiscal year 2019: *Provided further*, That not less than $500,000,000 shall be allocated in coordination with the Director of the Indian Health Service, to tribes, tribal organizations, urban Indian health organizations, or health service providers to tribes: *Provided further*, That the Secretary of Health and Human Services (referred to in this paragraph as the ''Secretary'') may satisfy the funding thresholds outlined in the first and third provisos under this paragraph in this Act by making awards through other grant or cooperative agreement mechanisms: *Provided further*, That the Governor or designee of each State, locality, territory, tribe, or tribal organization receiving funds pursuant to this title shall update their plans, as applicable, for COVID–19 testing and contact tracing submitted to the Secretary pursuant to the Paycheck Protection Program and Health Care Enhancement Act (Public Law 116–139) and submit such updates to the Secretary not later than 60 days after funds appropriated in this paragraph in this Act have been awarded to such recipient: *Provided further*, That funds an entity receives from amounts described in the first proviso in this paragraph may also be used for the rent, lease, purchase, acquisition, construction, alteration, renovation, or equipping of non-federally owned facilities to improve coronavirus preparedness and response capability at the State and local level: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

SA 2518. Mr. BLUNT (for himself, Mrs. CAPITO, and Mrs. HYDE-SMITH) submitted an amendment intended to be proposed by him 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:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
NATIONAL INSTITUTES OF HEALTH
NATIONAL HEART, LUNG, AND BLOOD INSTITUTE

For an additional amount for ''National Heart, Lung, and Blood Institute'', $290,000,000, to remain available until September 30, 2024, to prevent, prepare for, and respond to coronavirus, domestically or internationally: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

NATIONAL INSTITUTE OF DIABETES AND DIGESTIVE AND KIDNEY DISEASES

For an additional amount for ''National Institute of Diabetes and Digestive and Kidney Diseases'', $200,000,000, to remain available until September 30, 2024, to prevent, prepare for, and respond to coronavirus, domestically or internationally: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

NATIONAL INSTITUTE OF ALLERGY AND INFECTIOUS DISEASES

For an additional amount for ''National Institute of Allergy and Infectious Diseases'',