(I) carry out rapid response activities described in section 134(a)(2)(A) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3174(a)(2)(A));

(II) carry out activities to facilitate remote access to employment and training activities, including career services, through a one-stop center;

(III) in coordination with local areas, carry out activities necessary to expand online learning opportunities and make available resources to support or allow for online service delivery, including online delivery of training services, by providers identified as eligible providers of training services under subsection (d) or (h) of section 122 of the Workforce Innovation and Opportunity Act (29 U.S.C. 3152);

(IV) assist local boards through the purchase of technology, supplies, and online training materials for distribution or use by local areas; and

(V) expand the list of eligible providers of training services established under section 122(d) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3152(d)).

(B) LIMITATION.—Not more than 5 percent of the funds reserved under subsection (b)(2)(A) shall be used by the State for administrative activities related to carrying out this section.

(2) LOCAL USES OF FUNDS.—Funds allocated to a local area under subsection (b)(2)(B) or paragraph (1)(A)(i)—

(A) shall be used for—

(i) the provision of in-person and virtual training services, aligned with industry needs, that shall include—

(I) on-the-job training, for which the local board may take into account the impact of a qualifying emergency as a factor in determining whether to increase the amount of a reimbursement to an amount of up to 75 percent of the wage rate of a participant in accordance with section 134(c)(3)(H) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3174(c)(3)(H));

(II) customized training, for which the local board may take into account the impact of a qualifying emergency as a factor in determining the portion of the cost of training an employer shall provide;

(III) transitional jobs as described in section 134(d)(5) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3174(d)(5)) (but for adults or dislocated workers determined eligible by a one-stop operator or one-stop partner), including positions in contact tracing, public health, or infrastructure, if provision of the jobs does not displace any currently employed employee (as of the date of the participation in the transitional job); and

(IV) incumbent worker training described in section 134(d)(4) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3174(d)(4)) to support worker retention;

(ii) training services provided through individual training accounts, which, notwithstanding section 122 of the Workforce Innovation and Opportunity Act (29 U.S.C. 3152), eligible individuals may obtain from providers identified as eligible providers of training services under subsection (d) or (h) of that section 122 or from another provider that is identified by the State board or local board involved;

(iii) short-term training—

(I) in which a current employee (as of the date of the participation), including an employee participating in a transitional job described in clause (i)(III), may participate;

(II) for which the participant may receive an employer-sponsored individual training account;

(III) for which the employer agrees to pay—

(aa) not less than 10 percent of the costs of such training in the case of an employer that is a small business concern, as defined in section 3(a) of the Small Business Act (15 U.S.C. 632(a)); and

(bb) not less than 20 percent of such costs in the case of any other employer; and

(IV) for which the participant is provided the opportunity to choose a provider from among the providers identified as eligible providers of training services under subsection (d) or (h) of section 122 of the Workforce Innovation and Opportunity Act or a provider identified by the employer as having the ability to provide the skills necessary for the individual to be hired permanently or to advance the individual's career; and

(iv) short-term training in fields in which the local area needs workers to meet the demands for health care, direct care, and frontline workers responding to a qualifying emergency; and

(B) may be used for—

(i) the establishment and expansion of partnerships with public and private entities to support online programs of training services—

(I) which programs are identified under section 122 of the Workforce Innovation and Opportunity Act and lead to an industry-recognized credential in high-skill, high-wage, or in-demand industry sectors or occupations, in areas such as technology, health care, direct care, and manufacturing; and

(II) through which the partnerships may provide for the cost of an assessment related to obtaining such credential;

(ii) providing training services that are aligned with the needs of local industry and recognized by employers;

(iii) expanding access to individualized career services, which include—

(I) in-person and virtual employment and reemployment services to help individuals find employment; and

(II) career navigation supports to enable workers to find new pathways to high-skill, high-wage, or in-demand industry sectors and occupations and the necessary training to support those pathways; and

(iv) providing access to technology, including broadband service and devices to enable individuals served under this section to receive online career and training services.

(3) MINIMUM AMOUNT FOR TRAINING.—Not less than 50 percent of the funds made available under subsection (b)(2)(B) and paragraph (1)(A)(i) shall be used to provide training services described in paragraph (2)(A).

(d) REALLOCATION.—

(1) LOCAL FUNDS.—Each local board shall return to the Governor any funds received under this section that the local board does not obligate within 1 year after receiving such funds. The Governor shall reallocate such returned funds, to the local areas that are not required to return funds under this paragraph, in accordance with subsection (c)(1)(A).

(2) STATE FUNDS.—Each Governor shall return to the Secretary any funds received under this section that the Governor does not obligate within 2 years after receiving such funds. The Secretary shall reallot such returned funds to the States that are not required to return funds under this paragraph, in accordance with subsection (b)(1).

(e) GENERAL PROVISIONS.—

(1) ELIGIBLE INDIVIDUALS.—

(A) IN GENERAL.—Except as otherwise specified in this section, to be eligible to receive services authorized under this section, an individual shall be an adult or dislocated worker.

(B) INDIVIDUALS ELIGIBLE TO RECEIVE SERVICES THROUGH INDIVIDUAL TRAINING ACCOUNTS.—To be eligible to receive training services through an individual training account or employer-sponsored individual training account described in subsection (c)(2)(A)(iii), an eligible individual shall be an adult or dislocated worker—

(i) who, after an in-person or virtual interview, evaluation, or assessment, and career planning, has been determined by a one-stop operator or one-stop partner, as appropriate, to—

(I) be unlikely to obtain or retain employment with wages comparable to or higher than wages from previous employment, solely through the career services available through the one-stop center; and

(II) have the skills and qualifications to successfully participate in the selected program of training services; and

(ii) who selects a program of training services that is directly linked to the employment opportunities in the local area, or in another area to which the adult or dislocated worker is willing to commute or relocate.

(2) SPECIAL RULES.—

(A) ADMINISTRATION.—Except as otherwise provided in this section, the provisions of subtitle E of title I of the Workforce Innovation and Opportunity Act (29 U.S.C. 3241 et seq.) shall apply to funds provided under this section.

(B) SINGLE STATE LOCAL AREA.—In any case in which a State is designated as a local area pursuant to section 106(d) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3121(d)), the State board shall carry out the functions of a local board as specified in this section.

(3) PROGRAM OVERSIGHT.—The Governor, in partnership with local boards and the chief elected officials for local areas, shall—

(A) conduct oversight for the activities authorized under this section; and

(B) ensure the appropriate use and management of the funds provided under this section.

(4) PROGRAM ADMINISTRATION.—The Secretary shall reserve not more than $15,000,000 of the funds appropriated to carry out this section, as necessary, for program administration and management through the Department of Labor to support the administration of funds provided under this section and evaluation of activities authorized under this section.

(f) REPORTS.—

(1) STATE REPORT.—Each State shall prepare and submit to the Secretary a report that includes information specifying—

(A) the number and percentage of participants in activities under this section who received funds for training services;

(B) the types of training programs provided under this section;

(C) the number and percentage of participants in training programs provided under this section who entered employment upon completion of such a program;

(D) the number and percentage of participants in such training programs who obtained a recognized postsecondary credential; and

(E) the earnings of participants who completed a training program under this section.

(2) SECRETARY'S REPORT.—Upon receipt of a report under paragraph (1), the Secretary shall transmit such report to the Committee on Health, Education, Labor, and Pensions of the Senate and the Committee on Education and Labor of the House of Representatives.

(g) AUTHORIZATION OF APPROPRIATIONS.—There is authorized to be appropriated to carry out this section $3,500,000,000 for the period of fiscal years 2020 through 2022.

SA 2549. Mr. GRASSLEY 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 ___—ADDITIONAL FLEXIBILITY AND ACCOUNTABILITY FOR CORONAVIRUS RELIEF FUND PAYMENTS AND STATE TAX CERTAINTY FOR EMPLOYEES AND EMPLOYERS

SEC. ____. EXPANSION OF ALLOWABLE USE OF CORONAVIRUS RELIEF FUND PAYMENTS BY STATES AND TRIBAL AND LOCAL GOVERNMENTS.

(a) IN GENERAL.—Section 601(d) of the Social Security Act (42 U.S.C. 801(d)) is amended to read as follows:

''(d) USE AND AVAILABILITY OF FUNDS.—

''(1) ALLOWABLE USES.—A State, Tribal government, or unit of local government shall use the funds provided under a payment made under this section only for the following purposes:

''(A) COVID-19 COSTS.—During the period that begins on March 1, 2020, and ends on September 30, 2021 (or, in the case of a State or government described in clause (iii) of subparagraph (B), the date determined for the State or government under such clause), to pay costs of the State, Tribal government, or unit of local government that—

''(i) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19); and

''(ii) were not accounted for in the budget most recently approved as of March 27, 2020, for the State or government.

''(B) REVENUE SHORTFALL.—

''(i) IN GENERAL.—Subject to clause (iv), during the period that begins on March 1, 2020, and ends on September 30, 2021 (or, in the case of a State or government described in clause (iii), the date determined for the State or government under such clause), to fund operations of the State or government if the State or government—

''(I) has a revenue shortfall amount for the State or government fiscal year for 2020 or 2021; and

''(II) certifies to the Secretary that the State or government has distributed at least 25 percent of the total amount of the payments received by the State or government under this section to localities within the jurisdiction of the State or government or that there are no localities within the jurisdiction of the State or government.

''(ii) REVENUE SHORTFALL AMOUNT.—For purposes of this subparagraph, the revenue shortfall amount for a State or government and a State or government fiscal year is the amount, if any, by which—

''(I) the total amount of State or government revenue from taxes, fees, or sources other than funds provided under a payment made under this section or another intergovernmental transfer of funds from the Federal Government collected for such fiscal year; is less than

''(II) the total amount of such revenue collected for the State or government fiscal year for 2019.

''(iii) SPECIAL RULE.—In the case of a State or government that has a fiscal year for 2021 that ends after June 30, 2021, the date determined for such State or government under this clause is the date that is 90 days after the last day of the State or government fiscal year for 2021.

''(iv) LIMITATION.—The amount of funds paid to or distributed to a State, Tribal government, or unit of local government under this section that may be used by the State or government for the purpose permitted under clause (i) shall not exceed the lesser of—

''(I) 25 percent of the total amount of such funds; and

''(II) the sum of the revenue shortfall amounts determined for the State or government for fiscal years 2020 and 2021 under clause (ii).

''(2) PROHIBITED USES.—No State, Tribal government, or unit of local government may use funds provided under a payment made under this section for any of the following purposes:

''(A) To make a deposit into, or reimburse, any State or government fund that finances pensions or other postemployment benefits for current or former employees of the State or government.

''(B) To satisfy any obligation or liability of the State or government with respect to a pension or other postemployment benefit fund, plan, or program for current or former employees of the State or government.

''(C) To augment any amount paid, or benefit provided under, a pension or other postemployment benefit fund, plan, or program for current or former employees of the State or government.

''(D) To make a deposit into, or reimburse a withdrawal from, a budget stabilization fund, budget reserve account, or other 'rainy day' or reserve fund of the State or government established to provide a source of funding for operations of the State or government during a revenue downturn or other unanticipated shortfall and accounted for in the budget most recently approved as of March 27, 2020, for the State or government.

''(E) To participate in litigation in which an officer of the State or government is a party in the officer's personal capacity.

''(F) To undertake to—

''(i) influence the passage or defeat of any legislation by the Congress of the United States, or by any State or local legislative body; or

''(ii) improve the public image of an officer of the State or government.

''(3) MAINTENANCE OF EFFORT.—In accordance with guidance from the Secretary issued before, on, or after the date of enactment of the Coronavirus Relief Fair Unemployment Compensation Act of 2020, any amount from a payment made under this section to a State, Tribal government, or unit of local government that is distributed by such entity to a unit of general local government below the level of such entity shall supplement, and not supplant, any non-Federal funds that such entity would otherwise provide, distribute, or use for assistance to such unit of general local government.

''(4) AVAILABILITY.—Funds paid or distributed to a State, Tribal government, or unit of local government under this section that are obligated for an allowable use under paragraph (1) before October 1, 2021 (or, in the case of a State or government described in clause (iii) of subparagraph (B) of such paragraph, the day after the date determined for the State or government under such clause), shall remain available until expended.

''(5) APPLICATION TO DISTRIBUTIONS TO LOCALITIES.—

''(A) IN GENERAL.—The allowable and prohibited uses of funds, maintenance of effort, and availability rules that apply to funds provided under a payment made under this section to a State, Tribal government, or unit of local government, and all other limitations or restrictions which apply to such funds, shall apply in the same manner and to the same extent to any funds from such payment which a State or government distributes to a locality.

''(B) LIMITATION ON ADDITIONAL CONDITIONS.—A State, Tribal government, or unit of local government shall not impose any condition, requirement, or restriction on a distribution to a locality of funds provided to the State or government under a payment made under this section other than as necessary to ensure the locality uses the funds distributed in accordance with the limitations, restrictions, and requirements applicable under subparagraph (A).''.

(b) ADDITIONAL AMENDMENTS.—Section 601 of such Act is further amended—

(1) in subsection (f)—

(A) by redesignating paragraphs (3) and (4) as paragraphs (4) and (5), respectively; and

(B) by inserting after paragraph (2) the following new paragraph:

''(3) AUDIT RISK FACTORS.—In determining whether to conduct an audit of the use of funds paid to a State, Tribal government, or unit of local government under this section (including any such funds distributed to a locality), the Inspector General of the Department of the Treasury shall prioritize auditing States or governments that—

''(A) have not distributed at least 25 percent of the total amount of the payments received by the State or government under this section to localities within the jurisdiction of the State or government, if any; or

''(B) have imposed a condition, requirement, or restriction on funds distributed to a locality which the Inspector General has reason to believe violates subsection (d)(5)(B).''.

(2) in subsection (g)—

(A) by redesignating paragraphs (3) through (5) as paragraphs (5) through (7), respectively; and

(B) by inserting after paragraph (2) the following new paragraphs:

''(3) LOCALITY.—The term 'locality' means, with respect to a State, Tribal government, or unit of local government, a county, municipality, town, township, village, parish, borough, or other unit of general government below the level of the State, Tribal government, or unit of local government (as applicable) with a population of 500,000 or less.

''(4) OTHER POSTEMPLOYMENT BENEFITS.—The term 'other postemployment benefits' includes postemployment health care benefits, regardless of the type of plan that provides them, and all postemployment benefits provided separately from a pension plan, excluding benefits defined as termination offers and benefits.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the enactment of section 601 of the Social Security Act, as added by section 5001(a) of the CARES Act (Public Law 116–136).

(d) ACCOUNTABILITY FOR THE DISBURSEMENT AND USE OF STATE OR GOVERNMENT RELIEF PAYMENTS.—

(1) DATA ON DISBURSEMENT AND USE OF PAYMENTS FROM THE CORONAVIRUS RELIEF FUND.—Pursuant to the authority provided in section 601(f) of the Social Security Act (42 U.S.C. 801(f)), as added by section 5001(a) of the CARES Act (Public Law 116–136) and amended by subsection (b), the Inspector General of the Department of the Treasury shall compile data on the disbursement and use of funds made available from each payment made by the Secretary of the Treasury from the Coronavirus Relief Fund established under section 601 of the Social Security Act (42 U.S.C. 801) to States, the District of Columbia, territories, Tribal governments, and directly to units of local government under section 601(b)(2) of such Act (in this subsection referred to as a ''State or government relief payment'').

(2) REPORTING ON USES OF RELIEF FUNDS.—

(A) IN GENERAL.—Each recipient of a State or government relief payment (referred to in this section as a ''recipient'') shall submit a report on the recipient's use of such payment to the Secretary and the Inspector General of the Treasury using a portal designated by the Secretary for such purpose for each calendar quarter and period described in subparagraph (C). Such report shall include the following:

(i) The total amount of all State or government relief payments made to the recipient.

(ii) A detailed list of all projects or activities on which funds from such payments were expended or obligated, including, for each such project or activity—

(I) the name of the project or activity;

(II) a description of the project or activity;

(III) the name of each business, consultant, or contractor used to facilitate the implementation or continuation of the project or activity; and

(IV) the amount of such funds expended or obligated.

(iii) Detailed information on—

(I) any loan issued using such funds;

(II) any contract or grant financed in whole or in part with such funds, including any contract with an entity described in clause (ii)(III);

(III) transfers of such funds made to other government entities; and

(IV) any direct payments of such funds made by the recipient that equal or exceed $50,000.

(iv) Detailed information on the extent to which the recipient used a State or government relief payment made to fund operations due to a revenue shortfall, in accordance with subparagraph (B) of section 601(d)(1) of the Social Security Act (42 U.S.C. 801(d)(1)), including—

(I) the total amount of funds from all such payments used for such purpose;

(II) the 1 or more revenue sources (such as taxes, fees, or another source of revenue) that contributed to such shortfall; and

(III) for each source identified in subclause (II), the amount of the reduction in revenue generated by such source over the period described in subparagraph (A)(ii) of such section.

(B) CERTIFICATION.—Each recipient shall certify that the information reported with respect to each quarter or period is true, accurate, and complete. Such certification shall be made by an authorized representative of the recipient that has the legal authority to give assurances, make commitments, and enter into contracts on behalf of the recipient.

(C) REPORT DEADLINES.—A recipient shall report the data required under subparagraph (A)—

(i) for the period beginning on March 1, 2020, and ending on June 30, 2020, not later than September 21, 2020; and

(ii) for each calendar quarter in the period that begins on July 1, 2020, and ends on September 30, 2021 (or, in the case of a recipient for which a date is determined under section 601(d)(1)(B)(iii) of the Social Security Act, the last day of the calendar quarter in which such date occurs), not later than later than 10 days after the end of the calendar quarter.

(3) RECORD RETENTION REQUIREMENTS.—

(A) IN GENERAL.—Each recipient and entity described in subparagraph (C) shall maintain, for not less than 5 years after date on the recipient expends all funds from State or government relief payments paid to the recipient and shall make available to the Secretary of the Treasury and the Inspector General of the Department of the Treasury upon request, all documents and financial records of the recipient sufficient to establish the recipient's compliance with section 601(d) of the Social Security Act (42 U.S.C. 801(d)).

(B) SCOPE OF RECORDS.—The documents and records sufficient to establish a recipient's compliance with such section may include—

(i) general ledgers and any subsidiary ledgers used to account for the receipt and disbursement of funds from all State or government relief payments made to the recipient;

(ii) budget records of the recipient for 2019, 2020, and 2021;

(iii) payroll, time records and other human resource records of the recipient which support costs incurred for payroll expenses related to addressing the public health emergency due to COVID–19 or other use of funds allowable under such section 601(d);

(iv) receipts of purchases made related to addressing the public health emergency due to COVID–19 or other use of funds allowable under such section 601(d);

(v) contracts and subcontracts entered into with funds from any State or government relief payment made to the recipient, and all documents related to such contracts or subcontracts;

(vi) grant agreements and subgrant agreements entered into with funds from any State or government relief payment made to the recipient, and all documents related to such agreements;

(vii) all documentation of reports, audits, and other monitoring of contractors, subcontractors, grantees, and subgrantees relating to the use funds from any State or government relief payment made to the recipient;

(viii) all documentation supporting performance outcomes (if any) of contracts, subcontracts, grants, or subgrants relating to the use of funds from any State or government relief payment made to the recipient;

(ix) all internal and external email and other electronic communications relating to the use of funds from any State or government relief payment made to the recipients; and

(x) all investigative files and inquiry reports (if any) relating to the use of funds from any State or government relief payment made to the recipient.

(C) ENTITIES DESCRIBED.—An entity described in this subparagraph is the any of the following:

(i) An entity that receives a grant or loan funded in whole or in part with funds from a State or government relief payment made to the recipient, and any contractor, subcontractor, or subgrantee of such entity.

(ii) An entity awarded a contract funded in whole or in part with funds from a State or government relief payment made to the recipient, and any subcontractor of such entity.

(iii) A governmental entity that receives a payment or transfer of funds that equals or exceeds $50,000, funded in whole or in part with funds from a State or government relief payment made to the recipient.

(4) QUARTERLY REPORTS TO CONGRESS.—

(A) IN GENERAL.—Using data complied under paragraph (1), the Inspector General of the Department of the Treasury shall submit a report containing the information described in subparagraph (B) to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate not later than October 1, 2020, and the 1st day of every third month beginning thereafter through January 1, 2021.

(B) CONTENT.—Each report submitted under subparagraph (A) shall include data on the disbursement and use of funds from State or government relief payments, including with respect to the amounts and recipients of disbursements made—

(i) by States receiving such payments to—

(I) units of local government (as defined in section 601(g)(2) of the Social Security Act (42 U.S.C. 801(g)(2))); and

(II) counties, municipalities, towns, townships, villages, parishes, boroughs, or other units of general government below the State level with a population that does not exceed 500,000; and

(ii) by the Secretary of the Treasury directly to units of local government (as so defined) under section 601(b)(2) of such Act (42 U.S.C. 801(b)(2)).

SEC. _____. STATE TAX CERTAINTY FOR EMPLOYERS AND EMPLOYEES.

(a) LIMITATIONS ON WITHHOLDING AND TAXATION OF EMPLOYEE INCOME.—

(1) IN GENERAL.—No part of the wages or other remuneration earned by an employee who is a resident of a taxing jurisdiction and performs employment duties in more than one taxing jurisdiction shall be subject to income tax in any taxing jurisdiction other than—

(A) the taxing jurisdiction of the employee's residence; and

(B) any taxing jurisdiction within which the employee is present and performing employment duties for more than 30 days during the calendar year in which the wages or other remuneration is earned.

(2) INCOME TAX WITHHOLDING AND REPORTING.—Wages or other remuneration earned in any calendar year shall not be subject to income tax withholding and reporting requirements with respect to any taxing jurisdiction unless the employee is subject to income tax in such taxing jurisdiction under paragraph (1). Income tax withholding and reporting requirements under paragraph (1)(B) shall apply to wages or other remuneration earned as of the commencement date of employment duties in the taxing jurisdiction during the calendar year.

(3) OPERATING RULES.—For purposes of determining penalties related to an employer's income tax withholding and reporting requirements with respect to any taxing jurisdiction—

(A) an employer may rely on an employee's annual determination of the time expected to be spent by such employee in the performance of employment duties in the taxing jurisdictions in which the employee will perform such duties absent—

(i) the employer's actual knowledge of fraud by the employee in making the determination; or

(ii) collusion between the employer and the employee to evade tax;

(B) except as provided in subparagraph (C), if records are maintained by an employer in the regular course of business that record the location at which an employee performs employment duties, such records shall not preclude an employer's ability to rely on an employee's determination under subparagraph (A); and

(C) notwithstanding subparagraph (B), if an employer, at its sole discretion, maintains a time and attendance system that tracks where the employee performs duties on a daily basis, data from the time and attendance system shall be used instead of the employee's determination under subparagraph (A).

(4) DEFINITIONS AND SPECIAL RULES.—For purposes of this subsection:

(A) DAY.—

(i) Except as provided in clause (ii), an employee is considered present and performing employment duties within a taxing jurisdiction for a day if the employee performs more of the employee's employment duties within such taxing jurisdiction than in any other taxing jurisdiction during a day.

(ii) If an employee performs employment duties in a resident taxing jurisdiction and in only one nonresident taxing jurisdiction

during one day, such employee shall be considered to have performed more of the employee's employment duties in the nonresident taxing jurisdiction than in the resident taxing jurisdiction for such day.

(iii) For purposes of this subparagraph, the portion of the day during which the employee is in transit shall not be considered in determining the location of an employee's performance of employment duties.

(B) EMPLOYEE.—

(i) IN GENERAL.—

(I) GENERAL DEFINITION.—Except as provided in subclause (II), the term ''employee'' has the meaning given such term in section 3121(d) of the Internal Revenue Code of 1986 (26 U.S.C. 3121(d)), unless such term is defined by the taxing jurisdiction in which the person's employment duties are performed, in which case the taxing jurisdiction's definition shall prevail.

(II) EXCEPTION.—The term ''employee'' shall not include a professional athlete, professional entertainer, qualified production employee, or certain public figures.

(ii) PROFESSIONAL ATHLETE.—The term ''professional athlete'' means a person who performs services in a professional athletic event, provided that the wages or other remuneration are paid to such person for performing services in his or her capacity as a professional athlete.

(iii) PROFESSIONAL ENTERTAINER.—The term ''professional entertainer'' means a person of prominence who performs services in the professional performing arts for wages or other remuneration on a per-event basis, provided that the wages or other remuneration are paid to such person for performing services in his or her capacity as a professional entertainer.

(iv) QUALIFIED PRODUCTION EMPLOYEE.—The term ''qualified production employee'' means a person who performs production services of any nature directly in connection with a taxing jurisdiction qualified, certified or approved film, television or other commercial video production for wages or other remuneration, provided that the wages or other remuneration paid to such person are qualified production costs or expenditures under such taxing jurisdiction's qualified, certified or approved film, television or other commercial video production incentive program, and that such wages or other remuneration must be subject to withholding under such qualified, certified or approved film, television or other commercial video production incentive program as a condition to treating such wages or other remuneration as a qualified production cost or expenditure.

(v) CERTAIN PUBLIC FIGURES.—The term ''certain public figures'' means persons of prominence who perform services for wages or other remuneration on a per-event basis, provided that the wages or other remuneration are paid to such person for services provided at a discrete event, in the nature of a speech, public appearance, or similar event.

(C) EMPLOYER.—The term ''employer'' has the meaning given such term in section 3401(d) of the Internal Revenue Code of 1986 (26 U.S.C. 3401(d)), unless such term is defined by the taxing jurisdiction in which the employee's employment duties are performed, in which case the taxing jurisdiction's definition shall prevail.

(D) TAXING JURISDICTION.—The term ''taxing jurisdiction'' means any of the several States, the District of Columbia, or any municipality, city, county, township, parish, transportation district, or assessment jurisdiction, or any other political subdivision of a State with the authority to impose a tax, charge, or fee.

(E) TIME AND ATTENDANCE SYSTEM.—The term ''time and attendance system'' means a system in which—

(i) the employee is required on a contemporaneous basis to record his or her work location for every day worked outside of the taxing jurisdiction in which the employee's employment duties are primarily performed; and

(ii) the system is designed to allow the employer to allocate the employee's wages for income tax purposes among all taxing jurisdictions in which the employee performs employment duties for such employer.

(F) WAGES OR OTHER REMUNERATION.—The term ''wages or other remuneration'' may be defined by the taxing jurisdiction in which the employment duties are performed.

(5) PLACE OF RESIDENCE.—For purposes of this subsection, the residence of an employee shall be determined under the laws of the taxing jurisdiction in which such employee maintains a dwelling which serves as the employee's permanent place of abode during the calendar year.

(6) ADJUSTMENT DURING CORONAVIRUS PANDEMIC.—With respect to calendar year 2020, in the case of any employee who performs employment duties in any taxing jurisdiction other than the taxing jurisdiction of the employee's residence during such year as a result of the COVID–19 public health emergency, paragraph (1)(B) shall be applied by substituting ''90 days'' for ''30 days''.

(b) STATE AND LOCAL TAX CERTAINTY.—

(1) STATUS OF EMPLOYEES DURING COVERED PERIOD.—Notwithstanding subsection (a)(1)(B) or any provision of law of a taxing jurisdiction, with respect to any employee whose primary work location is within a taxing jurisdiction and who is working remotely within another taxing jurisdiction during the covered period—

(A) except as provided under subparagraph (B), any wages earned by such employee during such period shall be deemed to have been earned at the primary work location of such employee; and

(B) if an employer, at its sole discretion, maintains a system that tracks where such employee performs duties on a daily basis, wages earned by such employee may, at the election of such employer, be treated as earned at the location in which such duties were remotely performed.

(2) STATUS OF BUSINESSES DURING COVERED PERIOD.—Notwithstanding any provision of law of a taxing jurisdiction—

(A) in the case of an out-of-jurisdiction business which has any employees working remotely within such jurisdiction during the covered period, the duties performed by such employees within such jurisdiction during such period shall not be sufficient to create any nexus or establish any minimum contacts or level of presence that would otherwise subject such business to any registration, taxation, or other related requirements for businesses operating within such jurisdiction; and

(B) except as provided under paragraph (1)(B), with respect to any tax imposed by such taxing jurisdiction which is determined, in whole or in part, based on net or gross receipts or income, for purposes of apportioning or sourcing such receipts or income, any duties performed by an employee of an out-of-jurisdiction business while working remotely during the covered period—

(i) shall be disregarded with respect to any filing requirements for such tax; and

(ii) shall be apportioned and sourced to the tax jurisdiction which includes the primary work location of such employee.

(3) DEFINITIONS.—For purposes of this subsection—

(A) COVERED PERIOD.—The term ''covered period'' means, with respect to any employee working remotely, the period—

(i) beginning on the date on which such employee began working remotely; and

(ii) ending on the earlier of—

(I) the date on which the employer allows, at the same time—

(aa) such employee to return to their primary work location; and

(bb) not less than 90 percent of their permanent workforce to return to such work location; or

(II) December 31, 2020.

(B) EMPLOYEE.—The term ''employee'' has the meaning given such term in section 3121(d) of the Internal Revenue Code of 1986 (26 U.S.C. 3121(d)), unless such term is defined by the taxing jurisdiction in which the person's employment duties are deemed to be performed pursuant to paragraph (1), in which case the taxing jurisdiction's definition shall prevail.

(C) EMPLOYER.—The term ''employer'' has the meaning given such term in section 3401(d) of the Internal Revenue Code of 1986 (26 U.S.C. 3401(d)), unless such term is defined by the taxing jurisdiction in which the employee's employment duties are deemed to be performed pursuant to paragraph (1), in which case the taxing jurisdiction's definition shall prevail.

(D) OUT-OF-JURISDICTION BUSINESS.—The term ''out-of-jurisdiction business'' means, with respect to any taxing jurisdiction, any business entity which, excepting any employees of such business who are working remotely within such jurisdiction during the covered period, would not otherwise be subject to any tax filing requirements under the existing law of such taxing jurisdiction.

(E) PRIMARY WORK LOCATION.—The term ''primary work location'' means, with respect to an employee, the address of the employer where the employee is regularly assigned to work when such employee is not working remotely during the covered period.

(F) TAXING JURISDICTION.—The term ''taxing jurisdiction'' has the same meaning given such term under subsection (a)(4)(D).

(G) WAGES.—The term ''wages'' means all wages and other remuneration paid to an employee that are subject to tax or withholding requirements under the law of the taxing jurisdiction in which the employment duties are deemed to be performed under paragraph (1) during the covered period.

(H) WORKING REMOTELY.—The term ''working remotely'' means the performance of duties by an employee at a location other than the primary work location of such employee at the direction of his or her employer due to conditions resulting from the public health emergency relating to the virus SARS–CoV–2 or coronavirus disease 2019 (referred to in this subparagraph as ''COVID–19''), including—

(i) to comply with any government order relating to COVID–19;

(ii) to prevent the spread of COVID–19; and

(iii) due to the employee or a member of the employee's family contracting COVID–19.

(4) PRESERVATION OF AUTHORITY OF TAXING JURISDICTIONS.—This subsection shall not be construed as modifying, impairing, superseding, or authorizing the modification, impairment, or supersession of the law of any taxing jurisdiction pertaining to taxation except as expressly provided in paragraphs (1) through (3).

(c) EFFECTIVE DATE; APPLICABILITY.—

(1) EFFECTIVE DATE.—Subject to paragraph (3), this section shall apply to calendar years beginning after December 31, 2019.

(2) APPLICABILITY.—This section shall not apply to any tax obligation that accrues before January 1, 2020.

(3) TERMINATION.—Subsection (a) shall not apply to calendar years beginning after December 31, 2024.

SEC. _____. EMERGENCY DESIGNATION.

(a) IN GENERAL.—The amounts provided under this title are designated as an emergency requirement pursuant to section 4(g) of the Statutory Pay-As-You-Go Act of 2010 (2 U.S.C. 933(g)).

(b) DESIGNATION IN SENATE.—In the Senate, this title is designated as an emergency requirement pursuant to section 4112(a) of H. Con. Res.71 (115th Congress), the concurrent resolution on the budget for fiscal year 2018.

SA 2550. Mr. SCOTT of Florida 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 end of the matter proposed to be inserted, insert the following:

SEC. 3. RESTRICTIONS ON FEDERAL CONTRACTING WITH CHINESE COMPANIES.

(a) DEFINITIONS.—In this section:

(1) COVERED CONTRACT.—The term ''covered contract'' means a contract with a value equal to or greater than $10,000 related to an infrastructure project, including with respect to—

(A) surface transportation (roads);

(B) mass transit, including airports, public transportation, and rail;

(C) ports and bridges, including domestic waterways as defined by the Army Corps of Engineers;

(D) energy, including grid infrastructure and renewable energy;

(E) telecommunications systems; or

(F) emerging technologies identified by the Secretary of Commerce pursuant to the rulemaking undertaken in accordance with the advance notice of proposed rulemaking entitled, ''Review of Controls for Certain Emerging Technologies'' (83 Fed. Reg. 58201).

(2) COVERED FOREIGN ENTITY.—The term ''covered foreign entity'' means an entity domiciled in the People's Republic of China or subject to influence or control by the Government of the People Republic of China or the Communist Party of the People's Republic of China, as determined by the Secretary of Homeland Security.

(3) EXECUTIVE AGENCY.—The term ''executive agency'' has the meaning given the term in section 133 of title 41, United States Code.

(b) RESTRICTIONS ON CONTRACTING WITH COMPANIES THAT ARE OWNED WHOLLY OR PARTIALLY BY COVERED FOREIGN ENTITIES.—

(1) FEDERAL CONTRACTS.—The head of an executive agency may not enter into—

(A) a covered contract with a contractor that has an ownership interest, either directly or through a joint venture, of at least 25 percent that is held by a covered foreign entity; or

(B) a covered contract in which the contractor subcontracts with a subcontractor having such an ownership interest.

(2) USE OF FEDERAL FUNDS.—No Federal funds, including grant and loan funds, may be used to enter into a covered contract with a contractor or subcontractor having an ownership interest of at least 25 percent that is held by a covered foreign entity.

(3) WAIVER AUTHORITY.—The head of an executive agency may waive the prohibition under paragraph (1) or (2) on a case-by-case basis. Notice of each such waiver shall be provided to the Director of the Office of Management and Budget.

(4) EFFECTIVE DATE.—The prohibitions under paragraphs (1) and (2) apply to contracts and subcontracts entered into, extended, or renewed on or after the date that is two years after the date of the enactment of this Act.

(c) ROLE OF FEDERAL ACQUISITION SECURITY COUNCIL IN ENDING RELIANCE ON PEOPLE'S REPUBLIC OF CHINA FOR CERTAIN ITEMS.—Section 1323(a)(1) of title 41, United States Code, is amended—

(1) by redesignating paragraph (7) as paragraph (8); and

(2) by inserting after paragraph (6) the following new paragraph:

''(8) Seeking to end the reliance of the United States Government on the People's Republic of China for—

''(A) information technology;

''(B) critical infrastructure;

''(C) semiconductors;

''(D) medical equipment; and

''(E) emerging technologies identified by the Secretary of Commerce pursuant to the rulemaking undertaken in accordance with the advance notice of proposed rulemaking entitled, 'Review of Controls for Certain Emerging Technologies' (83 Fed. Reg. 58201).''.

SA 2551. Mr. SCOTT of Florida 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 ____—American-Made Protection for Healthcare Workers and First Responders

SEC. ___01. SHORT TITLE.

This subtitle may be cited as the ''American-Made Protection for Healthcare Workers and First Responders Act''.

SEC. ___02. INCLUSION OF PERSONAL PROTECTIVE EQUIPMENT IN THE STRATEGIC NATIONAL STOCKPILE.

Section 319F–2(a) of the Public Health Service Act (42 U.S.C. 247d–6b(a)) is amended by adding at the end the following:

''(6) PERSONAL PROTECTIVE EQUIPMENT.—

''(A) IN GENERAL.—The Secretary, in coordination with the Secretary of Homeland Security, shall ensure that the supplies of the strategic national stockpile includes personal protective equipment in a quantity that is sufficient for a 1-year supply during a nationwide pandemic.

''(B) DEFINITION.—In this paragraph, the term 'personal protective equipment'—

''(i) has the meaning given such term by the Commissioner of Food and Drugs, which includes protective clothing, helmets, gloves, face shields, goggles, facemasks, and other equipment designed to protect the wearer from injury or the spread of infection or illness; and

''(ii) includes ventilators, respirators, disinfecting wipes, and hand sanitizer.

''(7) CONGRESSIONAL BRIEFINGS.—Not later than 180 days after the date of enactment of this paragraph, and every 180 days thereafter until the date that is 5 years after the date of enactment of this paragraph, the Secretary shall provide a briefing to the Committee on Homeland Security and Governmental Affairs of the Senate and the Committee on Homeland Security of the House of Representatives on the inventory of drugs, vaccines and other biological products, medical devices, and other supplies in the strategic national stockpile.''.

SEC. ___03. NATIONAL STRATEGIC STOCKPILE OF PERSONAL PROTECTIVE EQUIPMENT FOR FIRST RESPONDERS.

(a) IN GENERAL.—Title V of the Homeland Security Act of 2002 (6 U.S.C. 311 et seq.) is amended by adding at the end the following:

''SEC. 529. NATIONAL STRATEGIC STOCKPILE OF PERSONAL PROTECTIVE EQUIPMENT FOR FIRST RESPONDERS.

''(a) DEFINITIONS.—In this section—

''(1) the term 'first responder' means a 'public safety officer' as defined in section 1204 of title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. 10284); and

''(2) the term 'personal protective equipment'—

''(A) has the meaning given such term in paragraph (6) of section 319F–2(a) of the Public Health Service Act (42 U.S.C. 247d–6b(a)); and

''(B) includes such other equipment as determined appropriate by the Secretary.

''(b) REQUIREMENT.—The Secretary shall—

''(1) establish and maintain a national strategic stockpile of personal protective equipment for use by first responders during an emergency declared under section 501(b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5191(b)) or under the National Emergencies Act (50 U.S.C. 1601 et seq.); and

''(2) make such personal protective equipment available, on a reimbursable basis, to first responder agencies.

''(c) REIMBURSEMENT.—In lieu of reimbursement from a first responder agency under subsection (b), the Secretary may accept reimbursement from the State, or political subdivision thereof, in which the first responder agency is located.''.

(b) TECHNICAL AND CONFORMING AMENDMENT.—The table of contents in section 1(b) of the Homeland Security Act of 2002 (Public Law 107–296; 116 Stat. 2135) is amended by inserting after the item relating to section 528 the following:

''Sec. 529. National strategic stockpile of personal protective equipment for first responders.''.

SEC. ___04. PRE-DISASTER CONTRACTS.

The Secretary of Health and Human Services (referred to in this section as the ''Secretary'') shall enter into contracts with suppliers of personal protective equipment (as defined in section 319F–2(a)(6)(B) of the Public Health Service Act (as amended by this subtitle)) for the procurement by the Federal Government of such equipment in the event of a public health emergency declared under section 319 of the Public Health Service Act (42 U.S.C. 247d), under section 501(b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5191(b)), or under the National Emergencies Act (50 U.S.C. 1601 et seq.).

SEC. ___05. PROHIBITION ON PROCUREMENT OF PERSONAL PROTECTIVE EQUIPMENT FROM COVERED FOREIGN ENTITIES.

(a) PROCUREMENT PROHIBITION.—An executive agency may not procure by contract, subcontract, grant, or cooperative agreement any personal protective equipment sourced, manufactured, or assembled in whole or in part by a covered foreign entity. To the extent possible, executive agencies shall procure personal protective equipment sourced, manufactured, or assembled in whole or in part in the United States.

(b) PROHIBITION ON USE OF FEDERAL FUNDS FOR FOREIGN PROCUREMENT.—No Federal funds, whether made available by contract, grant, or cooperative agreement, may be used to procure personal protective equipment sourced, manufactured, or assembled in whole or in part by a covered foreign entity.