At the appropriate place, insert the following:

SEC. _____. CREDIT FOR FAMILY CAREGIVERS.

(a) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 25D the following new section:

''SEC. 25E. FAMILY CAREGIVERS.

''(a) ALLOWANCE OF CREDIT.—In the case of an eligible caregiver, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to 30 percent of the qualified expenses paid by the taxpayer during the taxable year to the extent that such expenses exceed $2,000.

''(b) LIMITATION.—

''(1) IN GENERAL.—The amount allowed as a credit under subsection (a) for the taxable year shall not exceed $3,000.

''(2) ADJUSTMENT FOR INFLATION.—In the case of any taxable year beginning after 2020, the dollar amount contained in paragraph (1) shall be increased by an amount equal to the product of—

''(A) such dollar amount, and

''(B) the medical care cost adjustment determined under section 213(d)(10)(B)(ii) for the calendar year in which the taxable year begins, determined by substituting '2019' for '1996' in subclause (II) thereof.

If any increase determined under the preceding sentence is not a multiple of $50, such increase shall be rounded to the next lowest multiple of $50.

''(c) ELIGIBLE CAREGIVER.—For purposes of this section, the term 'eligible caregiver' means an individual who, during the taxable year, pays or incurs qualified expenses in connection with providing care for a qualified care recipient.

''(d) QUALIFIED CARE RECIPIENT.—For purposes of this section—

''(1) IN GENERAL.—The term 'qualified care recipient' means, with respect to any taxable year, any individual who—

''(A) is the spouse of the eligible caregiver, or any other person who bears a relationship to the eligible caregiver described in any of subparagraphs (A) through (H) of section 152(d)(2), and

''(B) has been certified, before the due date for filing the return of tax for the taxable year, by a licensed health care practitioner (as defined in section 7702B(c)(4)) as being an individual with long-term care needs described in paragraph (3) for a period—

''(i) which is at least 180 consecutive days, and

''(ii) a portion of which occurs within the taxable year.

''(2) PERIOD FOR MAKING CERTIFICATION.—Notwithstanding paragraph (1)(B), a certification shall not be treated as valid unless it is made within the 39½-month period ending on such due date (or such other period as the Secretary prescribes).

''(3) INDIVIDUALS WITH LONG-TERM CARE NEEDS.—An individual is described in this paragraph if the individual meets any of the following requirements:

''(A) The individual is at least 6 years of age and—

''(i) is unable to perform (without substantial assistance from another individual) at least 2 activities of daily living (as defined in section 7702B(c)(2)(B)) due to a loss of functional capacity, or

''(ii) requires substantial supervision to protect such individual from threats to health and safety due to severe cognitive impairment and is unable to perform, without reminding or cuing assistance, at least 1 activity of daily living (as so defined) or to the extent provided in regulations prescribed by the Secretary (in consultation with the Secretary of Health and Human Services), is unable to engage in age appropriate activities.

''(B) The individual is at least 2 but not 6 years of age and is unable due to a loss of functional capacity to perform (without substantial assistance from another individual) at least 2 of the following activities: eating, transferring, or mobility.

''(C) The individual is under 2 years of age and requires specific durable medical equipment by reason of a severe health condition or requires a skilled practitioner trained to address the individual's condition to be available if the individual's parents or guardians are absent.

''(e) QUALIFIED EXPENSES.—For purposes of this section—

''(1) IN GENERAL.—Subject to paragraph (4), the term 'qualified expenses' means expenditures for goods, services, and supports that—

''(A) assist a qualified care recipient with accomplishing activities of daily living (as defined in section 7702B(c)(2)(B)) and instrumental activities of daily living (as defined in section 1915(k)(6)(F) of the Social Security Act (42 U.S.C. 1396n(k)(6)(F))),

''(B) are provided solely for use by such qualified care recipient, and

''(C) are made after March 13, 2020 and before January 1, 2022.

''(2) ADJUSTMENT FOR OTHER TAX BENEFITS.—The amount of qualified expenses otherwise taken into account under paragraph (1) with respect to an individual shall be reduced by the sum of any amounts paid for the benefit of such individual for the taxable year which are—

''(A) taken into account under section 21 or 213, or

''(B) excluded from gross income under section 129, 223(f), or 529A(c)(1)(B).

''(3) GOODS, SERVICES, AND SUPPORTS.—For purposes of paragraph (1), goods, services, and supports (as defined by the Secretary) shall include—

''(A) human assistance, supervision, cuing and standby assistance,

''(B) assistive technologies and devices (including remote health monitoring),

''(C) environmental modifications (including home modifications),

''(D) health maintenance tasks (such as medication management),

''(E) information,

''(F) transportation of the qualified care recipient,

''(G) nonhealth items (such as incontinence supplies), and

''(H) coordination of and services for people who live in their own home, a residential setting, or a nursing facility, as well as the cost of care in these or other locations.

''(4) QUALIFIED EXPENSES FOR ELIGIBLE CAREGIVERS.—For purposes of paragraph (1), the following shall be treated as qualified expenses if paid or incurred by an eligible caregiver:

''(A) Expenditures for respite care for a qualified care recipient.

''(B) Expenditures for counseling, support groups, or training relating to caring for a qualified care recipient.

''(C) Lost wages for unpaid time off due to caring for a qualified care recipient as verified by an employer.

''(D) Travel costs of the eligible caregiver related to caring for a qualified care recipient.

''(E) Expenditures for technologies, as determined by the Secretary, that assist an eligible caregiver in providing care for a qualified care recipient.

''(5) HUMAN ASSISTANCE.—The term 'human assistance' includes the costs of a direct care worker.

''(6) DOCUMENTATION.—An expense shall not be taken into account under this section unless the eligible caregiver substantiates such expense under such regulations or guidance as the Secretary shall provide.

''(7) MILEAGE RATE.—For purposes of this section, the mileage rate for the use of a passenger automobile shall be the standard mileage rate used to calculate the deductible costs of operating an automobile for medical purposes. Such rate may be used in lieu of actual automobile-related travel expenses.

''(8) COORDINATION WITH ABLE ACCOUNTS.—Qualified expenses for a taxable year shall not include contributions to an ABLE account (as defined in section 529A).

''(f) PHASE OUT BASED ON ADJUSTED GROSS INCOME.—For purposes of this section—

''(1) IN GENERAL.—The amount of the credit allowable under subsection (a) shall be reduced (but not below zero) by $100 for each $1,000 (or fraction thereof) by which the taxpayer's modified adjusted gross income exceeds the threshold amount.

''(2) MODIFIED ADJUSTED GROSS INCOME.—The term 'modified adjusted gross income' means adjusted gross income increased by any amount excluded from gross income under section 911, 931, or 933.

''(3) THRESHOLD AMOUNT.—The term 'threshold amount' means—

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

''(B) $75,000 in any other case.

''(4) INDEXING.—In the case of any taxable year beginning in a calendar year after 2020, each dollar amount contained in paragraph (3) shall be increased by an amount equal to the product of—

''(A) such dollar amount, and

''(B) the cost-of-living adjustment determined under section (1)(f)(3) for the calendar year in which the taxable year begins, by substituting 'calendar year 2019' for 'calendar year 2016' in subparagraph (A)(ii) thereof.

''(5) ROUNDING RULE.—If any increase determined under paragraph (4) is not a multiple of $50, such increase shall be rounded to the next lowest multiple of $50.

''(g) IDENTIFICATION OF ELIGIBLE CAREGIVER WITH CARE RECIPIENT (QUALIFIED CARE RECIPIENT) IDENTIFICATION REQUIREMENT.—No credit shall be allowed under this section to a taxpayer with respect to any qualified care recipient unless the taxpayer includes the name and taxpayer identification number of such individual, and the identification number of the licensed health care practitioner certifying such individual, on the return of tax for the taxable year.''.

(b) CLERICAL AMENDMENT.—The table of sections for subpart A of part IV of subchapter A of chapter 1 of such Code is amended by inserting after the item relating to section 25D the following new item:

''Sec. 25E. Family caregivers.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2019.

SA 2586. Mr. DAINES 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. _____. PASS-THROUGH OF PORTION OF STATE CORONAVIRUS RELIEF FUND TO LOCAL GOVERNMENTS.

(a) PASS-THROUGH REQUIREMENT.—Subsection (b) of section 601 of the Social Security Act (42 U.S.C. 801) is amended—

(1) in paragraph (1), by striking ''Subject to paragraph (2)'' and inserting ''Subject to paragraphs (2) and (3)''; and

(2) by adding at the end the following

''(3) PASS-THROUGH REQUIREMENT.—Each State shall distribute 45 percent of the amount paid to the State under this section for fiscal year 2020 (after the application of paragraph (2)) upon receipt on a pass-through basis, and without requiring any application, to each unit of local government in the State that is not a large unit of local government that received a direct payment under this section in accordance with paragraph (2). The preceding distribution requirement shall not apply to the District of Columbia.''.

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

(1) in subsection (b)—

(A) in paragraphs (1) and (2), by inserting ''large'' before ''unit of local government'' each place it appears; and

(B) in paragraph (2)—

(i) in the paragraph heading, by inserting ''LARGE'' before ''UNITS''; and

(ii) by adding at the end the following: ''For purposes of this section, the term 'large unit of local government' means a unit of local government, as defined in subsection (g)(2), with a population that exceeds 500,000.'';

(2) in subsection (c)(5)—

(A) in the paragraph heading, by inserting ''LARGE'' before ''UNIT''; and

(B) by inserting ''large'' before ''unit of local government'' each place it appears;

(3) in subsection (e)—

(A) by inserting ''direct'' before ''payment''; and

(B) by inserting ''large'' before ''unit of local government'' each place it appears; and

(4) in subsection (g)(2)—

(A) in the paragraph heading, by striking ''LOCAL'' and inserting ''UNIT OF LOCAL''; and

(B) by striking ''with a population that exceeds 500,000.''

(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 Coronavirus Aid, Relief, and Economic Security Act (Public Law 116–136).

SA 2587. Mr. WICKER 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. ___. RESTAURANT REVITALIZATION FUND.

(a) SHORT TITLE.—This section may be cited as the ''Real Economic Support That Acknowledges Unique Restaurant Assistance Needed To Survive Act of 2020'' or the ''RESTAURANTS Act of 2020''.

(b) DEFINITIONS.—In this section:

(1) AFFILIATED BUSINESS.—The term ''affiliated business'' means a business in which an eligible entity has an equity or right to profit distributions of not less than 50 percent, or in which an eligible entity has the contractual authority to control the direction of the business, provided that such affiliation shall be determined as of any arrangements or agreements in existence as of March 13, 2020.

(2) COVERED PERIOD.—The term ''covered period'' means the period beginning on February 15, 2020 and ending on December 31, 2020.

(3) ELIGIBLE ENTITY.—The term ''eligible entity''—

(A) means a restaurant, food stand, food truck, food cart, caterer, saloon, inn, tavern, bar, lounge, brewpub, tasting room, taproom, licensed facility or premise of a beverage alcohol producer where the public may taste, sample, or purchase products, or other similar place of business in which the public or patrons assemble for the primary purpose of being served food or drink;

(B) includes an entity described in subparagraph (A) that is located in an airport terminal; and

(C) does not include an entity described in subparagraph (A) that—

(i) is part of a State or local government facility; or

(ii) as of March 13, 2020, owns or operates (together with any affiliated business) more than 20 locations, regardless of whether those locations do business under the same or multiple names.

(4) FUND.—The term ''Fund'' means the Restaurant Revitalization Fund established under subsection (c).

(5) PAYROLL COSTS.—The term ''payroll costs'' has the meaning given the term in section 7(a)(36)(A) of the Small Business Act (15 U.S.C. 636(a)(36)(A)).

(6) SECRETARY.—The term ''Secretary'' means the Secretary of the Treasury.

(c) RESTAURANT REVITALIZATION FUND.—

(1) IN GENERAL.—There is established in the Treasury of the United States a fund to be known as the Restaurant Revitalization Fund.

(2) APPROPRIATIONS.—

(A) IN GENERAL.—There is appropriated to the Fund, out of amounts in the Treasury not otherwise appropriated, $120,000,000,000, to remain available until December 31, 2020.

(B) REMAINDER TO TREASURY.—Any amounts remaining in the Fund after December 31, 2020 shall be deposited in the general fund of the Treasury.

(3) USE OF FUNDS.—The Secretary shall use amounts in the Fund to make grants described in subsection (d).

(d) RESTAURANT REVITALIZATION GRANTS.—

(1) IN GENERAL.—The Secretary shall award grants to eligible entities in the order in which applications are received by the Secretary.

(2) REGISTRATION.—The Secretary shall register each grant awarded under this subsection using the employer identification number of the eligible entity.

(3) APPLICATION.—

(A) IN GENERAL.—An eligible entity desiring a grant under this subsection shall submit to the Secretary an application at such time, in such manner, and containing such information as the Secretary may require.

(B) CERTIFICATION.—An eligible entity applying for a grant under this subsection shall make a good faith certification—

(i) that the uncertainty of current economic conditions makes necessary the grant request to support the ongoing operations of the eligible entity;

(ii) acknowledging that funds will be used to retain workers and maintain payroll or for other allowable expenses described in paragraph (5);

(iii) that the eligible entity does not have an application pending for a grant under subsection (a)(36) or (b)(2) of section 7 of the Small Business Act (15 U.S.C. 636) for the same purpose and duplicative of amounts applied for or received under this subsection; and

(iv) that, during the covered period, the eligible entity has not received amounts under subsection (a)(36) or (b)(2) of section 7 of the Small Business Act (15 U.S.C. 636) for the same purpose and duplicative of amounts applied for or received under this subsection.

(C) HOLD HARMLESS.—An eligible entity applying for a grant under this subsection shall not be ineligible for a grant if the eligible entity is able to document—

(i) an inability to rehire individuals who were employees of the eligible entity on February 15, 2020; and

(ii) an inability to hire similarly qualified employees for unfilled positions on or before December 31, 2020.

(4) PRIORITY IN AWARDING GRANTS.—During the initial 14-day period in which the Secretary awards grants under this subsection, the Secretary shall—

(A) prioritize awarding grants to marginalized and underrepresented communities, with a focus on women, veteran, and minority-owned and operated eligible entities; and

(B) only award grants to eligible entities with annual revenues of less than $1,500,000.

(5) GRANT AMOUNT.—

(A) AGGREGATE MAXIMUM AMOUNT.—The aggregate amount of grants made to an eligible entity and any affiliate businesses of the eligible entity under this subsection shall not exceed $10,000,000.

(B) DETERMINATION OF GRANT AMOUNT.—

(i) IN GENERAL.—The amount of a grant made to an eligible entity under this subsection shall be equal to the difference between—

(I) the sum of the revenues or estimated revenues of the eligible entity during each calendar quarter in 2020; and

(II) the sum of such revenues during the same calendar quarter in 2019, if such sum is greater than zero.

(ii) VERIFICATION.—An eligible entity shall submit to the Secretary such revenue verification documentation as the Secretary may require to determine the amount of a grant under clause (i).

(iii) REPAYMENT.—Any amount of a grant made under this subsection to an eligible entity based on estimated revenues in a calendar quarter in 2020 that is above the actual revenues of the eligible entity during that calendar quarter shall be converted to a loan that has—

(I) an interest rate of 1 percent; and

(II) a maturity date of 10 years beginning on January 1, 2021.

(C) NO DUPLICATION OF BENEFITS.—An eligible entity that received a loan under section 7(a)(36) of the Small Business Act (15 U.S.C. 636(a)(36)) may not apply for or use grant amounts under this subsection for the same expenses for which the eligible entity received the loan.

(D) LIMITATION.—An eligible entity may not receive more than 1 grant under this subsection.

(6) USE OF FUNDS.—

(A) IN GENERAL.—During the covered period, an eligible entity that receives a grant under this subsection may use the grant funds for the following expenses incurred as a direct result of the COVID–19 pandemic:

(i) Payroll costs.

(ii) Payments of principal or interest on any mortgage obligation.

(iii) Rent payments, including rent under a lease agreement.

(iv) Utilities.

(v) Maintenance expenses, including—

(I) construction to accommodate outdoor seating; and

(II) walls, floors, deck surfaces, furniture, fixtures, and equipment.

(vi) Supplies, including protective equipment and cleaning materials, as required by applicable public health departments.

(vii) Food and beverage expenses that are within the scope of the normal business practice of the eligible entity before the covered period.