(viii) Debt obligations to suppliers that were incurred before the covered period.

(ix) Operational expenses.

(x) Any other expenses that the Secretary determines to be essential to maintaining the eligible entity.

(B) RETURNING FUNDS.—If an eligible entity that receives a grant under this subsection permanently ceases operations on or before December 31, 2020, the eligible entity shall return to the Treasury any funds that the eligible entity did not use for the allowable expenses under subparagraph (A).

(C) CONVERSION TO LOAN.—Any grant amounts received by an eligible entity under this subsection that are unused after December 31, 2020 shall be immediately converted to a loan with—

(i) an interest rate of 1 percent; and

(ii) a maturity date of 10 years.

(7) TAXABILITY.—For purposes of the Internal Revenue Code of 1986—

(A) the amount of a grant awarded to an eligible entity under this subsection shall be excluded from the gross income of the eligible entity;

(B) no deduction shall be denied or reduced, no tax attribute shall be reduced, and no basis increase shall be denied, by reason of the exclusion from gross income provided by subparagraph (A); and

(C) an eligible entity that receives a grant under this subsection shall not be eligible for the credit described in section 2301 of the CARES Act (Public Law 116–136).

(8) REGULATIONS.—Not later than 15 days after the date of enactment of this Act, the Secretary shall issue regulations to carry out this subsection without regard to the notice and comment requirements under section 553 of title 5, United States Code.

(9) APPROPRIATIONS FOR STAFFING AND ADMINISTRATIVE EXPENSES.—

(A) IN GENERAL.—There is appropriated to the Secretary, out of amounts in the Treasury not otherwise appropriated, $200,000,000, to remain available until December 31, 2020, for staffing and administrative expenses related to administering grants awarded under this subsection.

(B) SET ASIDE.—Of amounts appropriated under subparagraph (A), $60,000,000 shall be allocated for outreach to traditionally marginalized and underrepresented communities, with a focus on women, veteran, and minority-owned and operated eligible entities, including the creation of a resource center targeted toward these communities.

(e) EMERGENCY DESIGNATION.—

(1) IN GENERAL.—The amounts provided by this section 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)).

(2) DESIGNATION IN SENATE.—In the Senate, this section 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 2588. Mr. WICKER 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:

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.

(viii) Debt obligations to suppliers that were incurred before the covered period.

(ix) Operational expenses.

(x) Any other expenses that the Secretary determines to be essential to maintaining the eligible entity.

(B) RETURNING FUNDS.—If an eligible entity that receives a grant under this subsection permanently ceases operations on or before December 31, 2020, the eligible entity shall return to the Treasury any funds that the eligible entity did not use for the allowable expenses under subparagraph (A).

(C) CONVERSION TO LOAN.—Any grant amounts received by an eligible entity under this subsection that are unused after December 31, 2020 shall be immediately converted to a loan with—

(i) an interest rate of 1 percent; and

(ii) a maturity date of 10 years.

(7) TAXABILITY.—For purposes of the Internal Revenue Code of 1986—

(A) the amount of a grant awarded to an eligible entity under this subsection shall be excluded from the gross income of the eligible entity;

(B) no deduction shall be denied or reduced, no tax attribute shall be reduced, and no basis increase shall be denied, by reason of the exclusion from gross income provided by subparagraph (A); and

(C) an eligible entity that receives a grant under this subsection shall not be eligible for the credit described in section 2301 of the CARES Act (Public Law 116–136).

(8) REGULATIONS.—Not later than 15 days after the date of enactment of this Act, the Secretary shall issue regulations to carry out this subsection without regard to the notice and comment requirements under section 553 of title 5, United States Code.

(9) APPROPRIATIONS FOR STAFFING AND ADMINISTRATIVE EXPENSES.—

(A) IN GENERAL.—There is appropriated to the Secretary, out of amounts in the Treasury not otherwise appropriated, $200,000,000, to remain available until December 31, 2020, for staffing and administrative expenses related to administering grants awarded under this subsection.

(B) SET ASIDE.—Of amounts appropriated under subparagraph (A), $60,000,000 shall be allocated for outreach to traditionally marginalized and underrepresented communities, with a focus on women, veteran, and minority-owned and operated eligible entities, including the creation of a resource center targeted toward these communities.

(e) EMERGENCY DESIGNATION.—

(1) IN GENERAL.—The amounts provided by this section 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)).

(2) DESIGNATION IN SENATE.—In the Senate, this section 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 2589. Ms. ERNST 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. ____. SUPPLEMENTAL APPROPRIATIONS FOR DEPARTMENT OF JUSTICE PROGRAMS.

(a) APPROPRIATIONS.—There is appropriated, out of any money in the Treasury not otherwise appropriated, to remain available until September 30, 2021, an additional amount for ''Department of Justice, State and Local Law Enforcement Activities, Office on Violence Against Women, Violence Against Women Prevention and Prosecution Programs'', $385,000,000, of which—

(1) $225,000,000 is for grants to combat violence against women, as authorized by part T of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. 10441 et seq.), provided that such amounts are used to allow for flexible funding for victim service providers;

(2) $40,000,000 is for transitional housing assistance grants for victims of domestic violence, dating violence, stalking, or sexual assault as authorized by section 40299 of the Violent Crime Control and Law Enforcement Act of 1994 (Public Law 103–322);

(3) $100,000,000 is for sexual assault victims assistance as authorized by section 41601 of the Violent Crime Control and Law Enforcement Act of 1994 (Public Law 103–322);

(4) $10,000,000 is for grants for outreach and services to underserved populations as authorized by section 120 of the Violence Against Women and Department of Justice Reauthorization Act of 2005 (Public Law 109–162); and

(5) $10,000,000 is for rural domestic violence and child abuse enforcement assistance grants, as authorized by section 40295 of the Violent Crime Control and Law Enforcement Act of 1994 (Public Law 103–322).

(b) EMERGENCY DESIGNATION.—

(1) IN GENERAL.—The amounts provided under this section are designated as an emergency requirement pursuant to section 204(g) of the Statutory Pay-As-You-Go Act of 2010 (2 U.S.C. 933(g)).

(2) DESIGNATION IN SENATE.—In the Senate, this section 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 2590. 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:

SEC. ____. TEMPORARY EMPLOYEE AND EMPLOYER PAYROLL TAX CUT.

(a) IN GENERAL.—Notwithstanding any other provision of law—

(1) with respect to remuneration received by a qualified employee during the payroll tax holiday period, the rate of tax under 3101(a) of such Code shall be 0 percent (including for purposes of determining the applicable percentage under sections 3201(a) and 3211(a)(1) of such Code),

(2) with respect to remuneration paid to a qualified employee during the payroll tax holiday period, the rate of tax under section 3111(a) of such Code shall be 0 percent (including for purposes of determining the applicable percentage under section 3221(a) of such Code), and

(3) with respect to any portion of a taxable year which is in the payroll tax holiday period, the rate of tax under section 1401(a) of the Internal Revenue Code of 1986 shall be 0 percent.

(b) QUALIFIED EMPLOYEE.— The term ''qualified employee'' means, with respect to remuneration received from or paid by an employer during the payroll tax holiday period, an employee who was employed by such employer on or before September 1, 2020.

(c) PAYROLL TAX HOLIDAY PERIOD.—The term ''payroll tax holiday period'' means the period beginning on the date of the enactment of this Act and ending on December 31, 2020.

(d) COORDINATION WITH DELAY OF PAYMENT OF EMPLOYER PAYROLL TAXES.—Section 2302(d)(2) of the CARES Act (Public Law 116-136) is amended by striking ''January 1, 2021'' and inserting ''the date of the enactment of the Coronavirus Relief Fair Unemployment Compensation Act of 2020''.

(e) EMPLOYER NOTIFICATION.—The Secretary of the Treasury shall notify employers of the payroll tax holiday period in any manner the Secretary deems appropriate.

(f) TRANSFERS OF FUNDS, ETC.—

(1) TRANSFERS TO FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND.—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 section (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.

(2) COORDINATION WITH OTHER FEDERAL LAWS.—For purposes of applying any provision of Federal law other than the provisions of the Internal Revenue Code of 1986, the rate of tax in effect under section 3101(a) of such Code shall be determined without regard to the reduction in such rate under this section.

SA 2591. 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:

SEC. ____. EXPANSION AND EXTENSION OF BONUS DEPRECIATION.

(a) IN GENERAL.—Section 168(k) of the Internal Revenue Code of 1986 is amended—

(1) in paragraph (2)—

(A) in subparagraph (A)—