(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)—