The senior assistant legislative clerk proceeded to call the roll.

Mr. THUNE. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

## RESERVATION OF LEADER TIME

The PRESIDING OFFICER. Under the previous order, the leadership time is reserved.

## CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

## EXECUTIVE SESSION

### EXECUTIVE CALENDAR

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to executive session to resume consideration of the following nomination, which the clerk will report.

The senior assistant legislative clerk read the nomination of Allen Dickerson, of the District of Columbia, to be a Member of the Federal Election Commission for a term expiring April 30, 2025.

### CORONAVIRUS

Mr. THUNE. Mr. President, I am hoping that we will be able to pass a COVID relief bill before Christmas. As the leader has said earlier, we don't need to resolve all of our differences to pass a bill. We can pass targeted legislation that focuses on the priorities that we all agree need to be addressed. As the leader pointed out earlier this morning on the floor, Republicans here in the Senate have tried repeatedly, going back to last summer, to move legislation that is targeted, that is fiscally responsible, and that addresses the key needs that are being experienced and the challenges that are being felt by the American people during the pandemic.

In fact, as recently as October, we had a majority of U.S. Senators here on the floor that attempted to get on a bill—a targeted, fiscally responsible bill—that addressed the needs that our small businesses have, with additional funding for the PPP program; that provided an extension for unemployment insurance for people who were unemployed; that provided funding for vaccine distribution; that also provided funding for frontline workers and, I should add, funding for schools and universities. It was a very targeted, fiscally responsible bill. It was voted on here in the Senate not only once but twice.

Both in September and October, we brought a bill to the floor and couldn't even get on it because the Democratic leadership decided to block that bill. So we didn't even have a debate. Not only could we not get a vote on something that represented a good-faith effort at addressing the key needs that are being felt by the American people as a result of the pandemic, but we couldn't even get on the bill to debate it.

So we are trying yet one more time, and I hope this time we will meet with success because I do believe that we need to pass COVID relief before the end of the year, and I hope Members of the Democratic leadership will decide that they are willing to move forward to meet our country's most critical COVID priorities.

### REMOTE AND MOBILE WORKER RELIEF ACT OF 2020

Mr. President, on the subject of COVID relief, there is another issue that we should address before the end of the year, and that is tax relief for remote and mobile workers. The complicated tax situation facing mobile workers has been an issue for a while now, but it has been thrown into especially sharp relief by the pandemic.

As everyone knows, medical professionals around the country have traveled to hard-hit areas this year to help hospitals deal with the influx of COVID cases. But what many people don't realize is that these medical professionals, like other mobile workers, are likely to face a complicated tax situation this year as a result. For the majority of Americans, State income tax is fairly uncomplicated. Most Americans work in the same State in which they reside. So there is no question as to which State will be taxing their income.

For mobile workers, however—like traveling nurses or technicians or the medical professionals who responded to COVID in hard-hit areas—the situation is a lot more complicated. Like most Americans, their income is subject to taxation in the State in which their permanent home is located, but any income that they earned in a State other than their State of residence is also subject to taxation in the State in which they earned it.

Now, individuals can generally receive a tax credit in their home State for income tax paid to another State, thus avoiding double taxation of their income. I would add, however, that for States that don't have an income tax—and there are many of those across the country, including my home State of South Dakota—there is no tax credit against income tax paid because there is no income tax paid in the home State.

But mobile workers' income tax situation is extremely complicated, as they generally have to file tax returns in multiple States, and it is made even more complicated by the fact that States have a multitude of different rules governing just when income earned in their State starts to be taxed. Some States give up to a 60-day window before income earned by mobile workers in their State is subject to taxation. Other States start taxing mobile workers immediately.

Navigating different States' requirements can make for a miserable tax season for mobile workers, and it can also be a real burden for their employers. It is particularly challenging for smaller businesses, which frequently lack the in-house tax staff and tracking capabilities of larger organizations.

The situation has long cried out for a solution. For the past four Congresses, I have introduced legislation, the Mobile Workforce State Income Tax Simplification Act, to create a uniform standard for mobile workers. It is a bipartisan bill, and under that bill if you spend 30 days or fewer working in a different State, you would be taxed as normal by your home State. If you spend more than 30 days working in a different State, you would be subject to that other State's income tax in addition to income tax from your home State.

In June of this year, I introduced an updated version of my mobile workforce bill: the Remote and Mobile Worker Relief Act. Like my original mobile workforce bill, the Remote and Mobile Worker Relief Act would create a uniform 30-day standard governing State income tax liability for mobile workers. But my new bill goes further and addresses some of the particular challenges faced by mobile and remote workers as a result of the coronavirus.

The Remote and Mobile Worker Relief Act would establish a special 90-day standard for healthcare workers who travel to another State to help during the pandemic. This should ensure that these workers don't face an expected tax bill for the contributions that they make to fighting the coronavirus.

My new bill also addresses the possible tax complications that could face remote workers as a result of the pandemic. During the coronavirus crisis, many workers who usually travel to their offices every day have ended up working from home. This doesn't present a tax problem for most employees, but it does present a possible problem for workers who live in a different State than the one in which they work.

Under current State law, these workers usually pay most or all of their State income taxes to the State in which they earn this income rather than their State of residence. However, now that some workers who usually work in a different State have been working from home, there is a risk that their State of residence could consider the resulting income as allocated to and taxable by it as well. That could mean a higher tax bill for a lot of workers.

My bill would preempt this problem by codifying the prepandemic status quo. Under my bill, if you planned to work in North Carolina but had to work from home in South Carolina during the pandemic, your income would still be taxed as if you were going in to the office in North Carolina every day, just as it would have been if the pandemic had never happened.