from receiving Federal Pandemic Unemployment Compensation pursuant to subparagraph (A).

''(C) AUDITS.—The certifications required by subparagraph (B) shall be auditable by the Department of Labor.''.

(2) RULE OF CONSTRUCTION.—Nothing in the amendment made by paragraph (1) may be construed to apply to regular compensation or extended compensation (as such terms are defined by section 205 of the Federal-State Extended Unemployment Compensation Act (26 U.S.C. 3304 note)) to which an individual may be otherwise entitled.

(3) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to weeks of unemployment beginning on or after the date of the enactment of this Act.

SA 920. Ms. ERNST submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. TAXATION OF FEDERAL PAYMENTS TO PERPETRATORS OF SEXUAL ASSAULT.

(a) IN GENERAL.—Section 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

''(k) INCOME OF PERPETRATORS OF SEXUAL ASSAULT.—

''(1) IN GENERAL.—In the case of any taxpayer to whom this subsection applies, the tax imposed by this section shall be equal to the greater of—

''(A) the tax imposed by this section without regard to this subsection, or

''(B) the sum of—

''(i) the tax which would be imposed by this section if the taxable income of such taxpayer for the taxable year were reduced by the applicable Federal payments to such taxpayer, plus

''(ii) 100 percent of the applicable Federal payments to such taxpayer.

''(2) TAXPAYER TO WHOM THIS SUBSECTION APPLIES.—This subsection shall apply to any taxpayer for any taxable year if such taxpayer is Federal employee or Federal contractor employee who is subject to a sustained complaint involving sexual assault or a sexual assault conviction.

''(3) APPLICABLE FEDERAL PAYMENT.—For purposes of this section—

''(A) IN GENERAL.—The term 'applicable Federal payment' means—

''(i) in the case of a taxpayer who is a Federal employee, the amount of wages paid to such taxpayer by the Federal government after the applicable date, and

''(ii) in the case of a taxpayer who is a Federal contractor employee, the sum of—

''(I) the amount of applicable wages paid to such taxpayer after the applicable date by any employer who has a contract with the Federal government, plus

''(II) any other amount received by such taxpayer after the applicable date from the Federal government in connection with a contract with the Federal government.

''(B) APPLICABLE DATE.—The term 'applicable date' means—

''(i) in the case of a sexual assault conviction, the date that is 30 days after the later of the date of the sexual assault conviction the date that all applicable appeals of the sexual assault conviction have been exhausted, and

''(ii) in the case of a sustained complaint involving sexual assault, the date that is 30 days after such sustained complaint involving sexual assault becomes final.

''(4) OTHER DEFINITIONS.—For purposes of this subsection—

''(A) FEDERAL EMPLOYEE.—The term 'Federal employee' has the meaning given the term 'employee' in section 2105 of title 5, United States Code, without regard to whether the employee is exempted from the application of some or all of such title 5.

''(B) FEDERAL CONTRACTOR EMPLOYEE.—The term 'Federal contractor employee' includes any individual receiving monetary compensation pursuant to work paid for, in whole or in part, by a contract with the Federal Government.

''(C) SEXUAL ASSAULT CONVICTION.—The term 'sexual assault conviction' means a criminal conviction under Federal law or the law of a State that includes as an element of the underlying offense that the defendant engaged in a nonconsensual sexual act upon another person.

''(D) SUSTAINED COMPLAINT INVOLVING SEXUAL ASSAULT.—The term 'sustained complaint involving sexual assault' means an administrative or judicial determination that an employer engaged in an unlawful employment practice under title VII of the Civil Rights Act of 1964 (42 U.S.C. 2000e et seq.) which included, as part of the course of conduct constituting the unlawful employment practice, that an employee of the employer engaged in a nonconsensual sexual act upon another person.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2020.

SA 921. Ms. ERNST submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

At the appropriate place in title IX, insert the following:

SEC. _____. TERMINATION OF CREDIT FOR NEW QUALIFIED PLUG-IN ELECTRIC DRIVE MOTOR VEHICLES.

(a) IN GENERAL.—Subpart B of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by striking section 30D (and by striking the item relating to such section in the table of sections for such subpart).

(b) CONFORMING AMENDMENTS.—

(1) Section 38(b) of the Internal Revenue Code of 1986 is amended by striking paragraph (30).

(2) Section 1016(a) of such Code is amended—

(A) in paragraph (36), by adding ''and'' at the end,

(B) by striking paragraph (37), and

(C) by redesignating paragraph (38) as paragraph (37).

(3) Section 6501(m) of such Code is amended by striking ''30D(e)(4),''.

(4) Section 166(b)(5)(A)(ii) of title 23, United States Code, is amended by inserting '', as in effect on the day before the date of the enactment of the American Rescue Plan Act of 2021'' after ''section 30D(d)(1) of the Internal Revenue Code of 1986''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to vehicles placed in service after the date that is 30 days after the date of the enactment of this Act.

SA 922. Mr. TOOMEY submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

In section 2302, between paragraphs (1) and (2), insert the following:

''(2) to educate and inform elected officials in order to prevent the spread of misinformation regarding the reliability of vaccine licensure under section 351 of the Public Health Service Act (42 U.S.C. 262) or authorization under section 564 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360bbb–3);''.

SA 923. Mr. TOOMEY submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Insert after section 9817 the following:

SEC. 9817A. LIMITATION ON INCREASES IN THE FEDERAL MEDICAL ASSISTANCE PERCENTAGE.

(a) IN GENERAL.—With respect to each of fiscal years 2021 through 2030, if the most recently determined payment error rate measurement (PERM) for a State Medicaid program for the preceding fiscal year exceeds 10 percent, then, in the case of payments to the State under a State plan approved under title XIX of the Social Security Act (42 U.S.C. 1396 et seq.) or a waiver of such plan for expenditures described in subsection (b) for any quarter of such fiscal year, the Federal medical assistance percentage determined for the State and fiscal year under section 1905(b) of the Social Security Act (42 U.S.C. 1396d(b)) (or, if applicable, under section 1905(ff) of such Act (42 U.S.C. 1396d(ff)) shall be substituted for the applicable FMAP increases described in subsection (c) that would apply in the absence of this subsection.

(b) EXPENDITURES DESCRIBED.—The expenditures described in this subsection are the following:

(1) Amounts expended by the State for medical assistance for qualifying community-based mobile crisis intervention services under section 1947 of the Social Security Act, as added by section 9813.

(2) Amount expended by a State that is a qualifying State (as defined in section 1905(ii)(3) of the Social Security Act, as added by section 9814) for all individuals described in section 1902(a)(10)(A)(i)(VIII) of the Social Security Act under the State plan (or waiver of such plan) under title XIX of such Act.

(3) Amounts expended by a State that meets the HCBS program requirements under section 9817(b) for home and community-based services (as defined in paragraph (2)(B) of section 9817(a)) that are provided during the HCBS program improvement period (as defined in paragraph (2)(A) of section 9817(a)).

(c) APPLICABLE FMAP INCREASES DESCRIBED.—The applicable FMAP increases described in this subsection are the following:

(1) The Federal medical assistance percentage applicable under subsection (c) of section 1947 of the Social Security Act, as added by section 9813.

(2) The increase to the Federal medical assistance percentage applicable under section 1905(ii) of the Social Security Act, as added by section 9814.

(3) The increase to the Federal medical assistance percentage applicable under section 9817(a).

(4) Any Federal medical assistance percentage or increase to such percentage applicable under subsection (y), (z), or (aa) of section 1905 of the Social Security Act (42 U.S.C. 1396d), section 1915(k) of such Act (42 U.S.C. 1396n(k)), or section 6008(a) of the Families First Coronavirus Response Act (Public Law 116–127).