jurisdiction other than the taxing jurisdiction of the employee's residence during such year as a result of the COVID–19 public health emergency, subsection (a)(2) shall be applied by substituting ''90 days'' for ''30 days''.

SEC. 9683. STATE AND LOCAL TAX CERTAINTY.

(a) STATUS OF EMPLOYEES DURING COVERED PERIOD.—Notwithstanding section 9682(a)(2) or any provision of law of a taxing jurisdiction, with respect to any employee who is working remotely within such taxing jurisdiction during the covered period—

(1) except as provided under paragraph (2), any wages earned by such employee during such period shall be deemed to have been earned at the primary work location of such employee; and

(2) if an employer, at its sole discretion, maintains a system that tracks where such employee performs duties on a daily basis, wages earned by such employee may, at the election of such employer, be treated as earned at the location in which such duties were remotely performed.

(b) STATUS OF BUSINESSES DURING COVERED PERIOD.—Notwithstanding any provision of law of a taxing jurisdiction—

(1) in the case of an out-of-jurisdiction business which has any employees working remotely within such jurisdiction during the covered period, the duties performed by such employees within such jurisdiction during such period shall not be sufficient to create any nexus or establish any minimum contacts or level of presence that would otherwise—

(A) subject such business to any registration, taxation, or other related requirements for businesses operating within such jurisdiction; or

(B) cause such business to be deemed a resident of such jurisdiction for tax purposes; and

(2) except as provided under subsection (a)(2), with respect to any tax imposed by such taxing jurisdiction which is determined, in whole or in part, based on net or gross receipts or income, for purposes of apportioning or sourcing such receipts or income, any duties performed by an employee of an out-of-jurisdiction business while working remotely during the covered period—

(A) shall be disregarded with respect to any filing requirements for such tax; and

(B) shall be apportioned and sourced to the tax jurisdiction which includes the primary work location of such employee.

(c) DEFINITIONS.—For purposes of this section—

(1) COVERED PERIOD.—The term ''covered period'' means, with respect to any employee working remotely, the period—

(A) beginning on the date on which such employee began working remotely; and

(B) ending on the earlier of—

(i) the date on which the employer allows, at the same time—

(I) such employee to return to their primary work location; and

(II) not less than 90 percent of their permanent workforce to return to such work location; or

(ii) December 31, 2021.

(2) EMPLOYEE.—The term ''employee'' has the meaning given such term in section 3121(d) of the Internal Revenue Code of 1986, unless such term is defined by the taxing jurisdiction in which the person's employment duties are deemed to have been performed under subsection (a), in which case the taxing jurisdiction's definition shall prevail.

(3) EMPLOYER.—The term ''employer'' has the meaning given such term in section 3401(d) of the Internal Revenue Code of 1986, unless such term is defined by the taxing jurisdiction in which the person's employment duties are deemed to have been performed under subsection (a), in which case the taxing jurisdiction's definition shall prevail.

(4) OUT-OF-JURISDICTION BUSINESS.—The term ''out-of-jurisdiction business'' means, with respect to any taxing jurisdiction, any business entity which, excepting any employees of such business who are working remotely within such jurisdiction during the covered period, would, under the existing law of such taxing jurisdiction, not otherwise—

(A) be subject to any registration, taxation, or other related requirement for businesses operating within such jurisdiction; or

(B) be deemed a resident of such jurisdiction for tax purposes.

(5) PRIMARY WORK LOCATION.—The term ''primary work location'' means, with respect to an employee, the address of the employer where the employee is regularly assigned to work when such employee is not working remotely during the covered period.

(6) TAXING JURISDICTION.—The term ''taxing jurisdiction'' has the same meaning given such term under section 9682(d)(4).

(7) WAGES.—The term ''wages'' means all wages and other remuneration paid to an employee that are subject to tax or withholding requirements under the law of the taxing jurisdiction in which the employment duties are deemed to be performed under subsection (a) during the covered period.

(8) WORKING REMOTELY.—The term ''working remotely'' means the performance of duties by an employee at a location other than the primary work location of such employee at the direction of his or her employer due to conditions resulting from the public health emergency relating to the virus SARS–CoV–2 or coronavirus disease 2019 (referred to in this paragraph as ''COVID–19''), including—

(A) to comply with any government order relating to COVID–19;

(B) to prevent the spread of COVID–19; and

(C) due to the employee or a member of the employee's family contracting COVID–19.

(d) PRESERVATION OF AUTHORITY OF TAXING JURISDICTIONS.—This section shall not be construed as modifying, impairing, superseding, or authorizing the modification, impairment, or supersession of the law of any taxing jurisdiction pertaining to taxation except as expressly provided in subsections (a) through (c).

SEC. 9684. EFFECTIVE DATE; APPLICABILITY.

(a) EFFECTIVE DATE.—Subject to subsection (c), this part shall apply to calendar years beginning after December 31, 2019.

(b) APPLICABILITY.—This part shall not apply to any tax obligation that accrues before January 1, 2020.

(c) TERMINATION.—Section 9682 shall not apply to calendar years beginning after December 31, 2024.

SA 948. Mr. THUNE 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:

Strike section 9815 and insert the following:

SEC. 9815. EXTENSION OF 100 PERCENT FEDERAL MEDICAL ASSISTANCE PERCENTAGE TO URBAN INDIAN HEALTH ORGANIZATIONS, NATIVE HAWAIIAN HEALTH CARE SYSTEMS, AND STATES WITH CARE COORDINATION AGREEMENTS.

(a) IN GENERAL.—Section 1905(b) of the Social Security Act (42 U.S.C. 1396d(b)) is amended by inserting after ''(as defined in section 4 of the Indian Health Care Improvement Act)'' the following: ''; for the 8 fiscal year quarters beginning with the first fiscal year quarter beginning after the date of the enactment of the American Rescue Plan Act of 2021, the Federal medical assistance percentage shall also be 100 per centum with respect to amounts expended as medical assistance for services which are received through an Urban Indian organization (as defined in paragraph (29) of section 4 of the Indian Health Care Improvement Act) that has a grant or contract with the Indian Health Service under title V of such Act; for such 8 fiscal year quarters, the Federal medical assistance percentage shall also be 100 per centum with respect to amounts expended as medical assistance for services which are received through a Native Hawaiian Health Center (as defined in section 12(4) of the Native Hawaiian Health Care Improvement Act) or a qualified entity (as defined in section 6(b) of such Act) that has a grant or contract with the Papa Ola Lokahi under section 8 of such Act; and for such 8 fiscal year quarters, the Federal medical assistance percentage shall also be 100 per centum with respect to amounts expended as medical assistance for services furnished to an Indian or Alaska Native who is eligible for medical assistance under this title by any provider under the State plan, provided that the State has entered into at least one care coordination agreement pursuant to State Health Official letter (SHO #16-002)''.

(b) OFFSET.—Section 602(a) of the Social Security Act, as added by section 9901, is amended by striking ''$219,800,000,000'' and inserting ''$218,000,000,000''.

SA 949. Mr. HOEVEN 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:

In subsection (a) of section 1001 (relating to food supply chain and agriculture pandemic response), strike ''$4,000,000,000'' and insert ''$3,980,000,000''.

In subsection (c)(2) of section 1001 (relating to food supply chain and agriculture pandemic response), strike ''$300,000,000'' and insert ''$280,000,000''.

At the end of subtitle A of title I, add the following:

SEC. 1_____. BUSINESS AND INDUSTRY GUARANTEED LENDING PROGRAMS.

In addition to amounts otherwise available, there is appropriated to the Secretary of Agriculture for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $20,000,000, to remain available until December 31, 2022, to prevent, prepare for, and respond to coronavirus, for the cost of loans for rural business development programs authorized by section 310B of the Consolidated Farm and Rural Development Act (7 U.S.C. 1932) and described in subsection (g) of that section.

SA 950. Mr. CRAPO 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:

Strike section 9901 and insert the following:

SEC. 9901. CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS.

(a) IN GENERAL.—Title VI of the Social Security Act (42 U.S.C. 801 et seq.) is amended by adding at the end the following: