SEC. 2014. PROHIBITION OF FUNDS TO INSTITUTIONS THAT ALLOW FOR THE PARTICIPATION OF TRANSGENDER ATHLETES IN FEMALE SPORTS.

(a) IN GENERAL.—Notwithstanding any other provision of law, the Secretary of Education may not provide any funds made available under this title to any institution of higher education, State, or local educational agency that allows for the participation of individuals who were assigned the gender of male at birth in female sporting programs.

(b) RETURN OF FUNDS.—An institution of higher education that receives funds made available under this title shall—

(1) submit a certification to the Secretary of Education not later than 60 days after receipt of the funds that the institution does not allow for the participation of individuals who were assigned the gender of male at birth in female sporting programs; and

(2) if the institution does not submit the certification under paragraph (1), return the funds made available under this title to the Treasury of the United States.

SA 953. Mr. MARSHALL 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:

On page 46, between lines 20 and 21, insert the following:

(8) an institution—

(A) may only provide an emergency financial aid grant under this section to a citizen or national of the United States or an alien (as defined in section 101(a) of the Immigration and Nationality Act (8 U.S.C. 1101(a)) who is lawfully present in the United States at the time the institution adjudicates the student's application for financial assistance; and

(B) may only provide a financial aid grant to a student who has a valid Social Security Number.

SA 954. Mr. DAINES (for himself, Mr. LANKFORD, and Mr. ROMNEY) 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 end of part 2 of subtitle G of title IX, add the following:

SEC. 9613. CREDIT ALLOWED WITH RESPECT TO UNBORN CHILDREN.

(a) IN GENERAL.—Section 24 of the Internal Revenue Code of 1986, as amended by this Act, is further amended by adding at the end the following new subsection:

''(l) CREDIT ALLOWED WITH RESPECT TO UNBORN CHILDREN.—In the case of any child born in a taxable year beginning after December 31, 2021, and before January 1, 2023, for purposes of this section—

''(1) IN GENERAL.—In the case of an unborn child of an eligible taxpayer—

''(A) such child shall be treated as a qualifying child of the eligible taxpayer for the taxable year immediately preceding the year in which such child is born, if such child is born on or before the due date for the return of tax for such taxable year, and

''(B) subsection (a) shall be applied without regard to whether the taxpayer is allowed a deduction under section 151 with respect to the child.

''(2) DOUBLE CREDIT ALLOWED IN CERTAIN CASES.—

''(A) IN GENERAL.—In the case of an unborn child of an eligible taxpayer with respect to whom a credit is not allowed under this section by reason of paragraph (1) (including by reason of subsection (h)(7) or any other provision of this section) for the taxable year immediately preceding the year in which such child is born—

''(i) the amount of the credit determined under subsection (a), and

''(ii) the amount determined under subsection (d)(1),

shall each be increased by 100 percent with respect to such child for the taxable year in which the child is born.

''(B) SPECIAL RULE FOR SPLITTING OF DOUBLE CREDIT.—In the case of a child otherwise described in subparagraph (A) who (but for this subparagraph) would not be treated as a qualifying child of the eligible taxpayer for the taxable year in which such child is born by reason of paragraph (1)(B) or (4) of section 152(c)—

''(i) subparagraph (A) shall not apply to such child,

''(ii) such child shall be treated for purposes of this section for such taxable year as a qualifying child of—

''(I) the eligible taxpayer, and

''(II) any other taxpayer with respect to whom such child would, without regard to this subparagraph, be treated as a qualifying child, and

''(iii) subsection (a) shall be applied to the eligible taxpayer without regard to whether the taxpayer is allowed a deduction under section 151 with respect to the child.

''(3) MODIFICATION OF THRESHOLD AMOUNT.—Solely for purposes of determining the credit allowed by reason of this subsection, subsection (h)(3) shall be applied—

''(A) by substituting '$300,000' for '$400,000', and

''(B) by substituting '$150,000' for '$200,000'.

''(4) APPLICATION IN POSSESSIONS.—Subsection (k) shall be applied—

''(A) by substituting '(determined without regard to this subsection and subsection (l))' for '(determined without regard to this subsection)' in paragraph (1)(A) thereof,

''(B) by substituting 'determined under this section (without regard to subsection (l))' for 'determined under this section' in paragraph (2)(B)(i) thereof, and

''(C) by substituting 'the provisions of this section (other than subsection (l))' for 'the provisions of this section' in paragraph (3)(A) thereof, and

''(D) by substituting 'the rules of paragraph (2)(B) (after application of subsection (l)(4)(B))' for 'the rules of paragraph (2)(B)' in paragraph (3)(C)(ii)(III).

''(5) APPLICATION IN 2021.—Subsections (i) and (j) and section 7527A shall not apply with respect to a child who is treated as a qualifying child for taxable years beginning in 2021 solely by reason of this subsection.

''(6) DEFINITIONS.—For purposes of this subsection—

''(A) UNBORN CHILD.—The term 'unborn child' means a member of the species homo sapiens, at any stage of development, who is carried in the womb.

''(B) ELIGIBLE TAXPAYER.—The term 'eligible taxpayer' means, with respect to a child—

''(i) the mother who carries or carried such child in the womb, and

''(ii) if filing a joint return, the spouse of such mother.''.

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

SEC. 9614. EXTENSION OF SOCIAL SECURITY NUMBER REQUIREMENTS.

(a) IN GENERAL.—Section 24(h)(1) of the Internal Revenue Code of 1986 is amended to read as follows:

''(1) IN GENERAL.—This section shall be applied—

''(A) in the case of a taxable year beginning after December 31, 2017, and before January 1, 2026, as provided in paragraphs (2) through (6), and

''(B) in the case of a taxable year beginning after December 31, 2017, and before January 1, 2031, as provided in paragraph (7).''.

(b) CONFORMING AMENDMENT.—The heading for section 24(h) of such Code is amended by striking ''FOR TAXABLE YEARS 2018 THROUGH 2025'' and inserting ''CERTAIN TAXABLE YEARS AFTER 2017''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2021.

SA 955. Mr. DAINES (for himself and Mr. SCOTT of South Carolina) 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:

Beginning on page 575, strike line 14 and all that follows through page 605, line 25.

SA 956. Mr. DAINES 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 end of part 1 of subtitle A of title II, add the following:

SEC. 2014. ESSER AND HEER FUNDS AVAILABLE THROUGH 2021.

Notwithstanding section 2001(a) or section 2003, funds appropriated under section 2001 or 2003 shall remain available through December 31, 2022.

SA 957. Mr. DAINES 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 part 7 of subtitle G of title IX.

SA 958. Mr. DAINES 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 1005 (relating to farm loan assistance for socially disadvantaged farmers and ranchers).

SA 959. Mr. DAINES (for himself, Mr. TOOMEY, and Mr. CRAMER) 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 III, insert the following:

In section 3401(a)(1), in the matter preceding subparagraph (A), strike ''$30,461,355,534'' and insert ''$30,286,355,534''.

In section 3401(b)(4)(A)(i), strike ''$1,425,000,000'' and insert ''$1,250,000,000''.

Strike section 3401(b)(4)(B)(ii).

SA 960. Mr. DAINES (for himself, Mr. RISCH, and Mr. CRAMER) submitted an