''(i) IN GENERAL.—In the case of any individual who files, before the additional payment determination date, a return of tax for such individual's first taxable year beginning in 2020, the Secretary shall make a payment (in addition to any payment made under paragraph (1)) to such individual equal to the excess (if any) of—

''(I) the amount which would be determined under paragraph (1) (after the application of subparagraph (A)) by applying paragraph (1) as of the additional payment determination date, over

''(II) the amount of any payment made with respect to such individual under paragraph (1).

''(ii) ADDITIONAL PAYMENT DETERMINATION DATE.—The term 'additional payment determination date' means the earlier of—

''(I) the date which is 90 days after the 2020 calendar year filing deadline, or

''(II) September 1, 2021.

''(iii) 2020 CALENDAR YEAR FILING DEADLINE.—The term '2020 calendar year filing deadline' means the date specified in section 6072(a) with respect to returns for calendar year 2020. Such date shall be determined after taking into account any period disregarded under section 7508A if such disregard applies to substantially all returns for calendar year 2020 to which section 6072(a) applies.

''(6) APPLICATION TO CERTAIN INDIVIDUALS WHO HAVE NOT FILED A RETURN OF TAX FOR 2019 OR 2020 AT TIME OF DETERMINATION.—In the case of any individual who, at the time of any determination made pursuant to paragraph (3), has filed a tax return for neither the year described in paragraph (1) nor for the year described in paragraph (5)(A), the Secretary shall, consistent with rules similar to the rules of section 6428A(f)(5)(H)(i), apply paragraph (1) on the basis of information available to the Secretary and shall, on the basis of such information, determine the advance refund amount with respect to such individual without regard to subsection (d) unless the Secretary has reason to know that such amount would otherwise be reduced by reason of such subsection.

''(7) SPECIAL RULE RELATED TO TIME OF FILING RETURN.—Solely for purposes of this subsection, a return of tax shall not be treated as filed until such return has been processed by the Internal Revenue Service.

''(8) RESTRICTION ON USE OF CERTAIN PREVIOUSLY ISSUED PREPAID DEBIT CARDS.—Payments made by the Secretary to individuals under this section shall not be in the form of an increase in the balance of any previously issued prepaid debit card if, as of the time of the issuance of such card, such card was issued solely for purposes of making payments under section 6428 or 6428A.

''(h) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary or appropriate to carry out the purposes of this section, including—

''(1) regulations or other guidance providing taxpayers the opportunity to provide the Secretary information sufficient to allow the Secretary to make payments to such taxpayers under subsection (g) (including the determination of the amount of such payment) if such information is not otherwise available to the Secretary, and

''(2) regulations or other guidance to ensure to the maximum extent administratively practicable that, in determining the amount of any credit under subsection (a) and any credit or refund under subsection (g), an individual is not taken into account more than once, including by different taxpayers and including by reason of a change in joint return status or dependent status between the taxable year for which an advance refund amount is determined and the taxable year for which a credit under subsection (a) is determined.

''(i) OUTREACH.—The Secretary shall carry out a robust and comprehensive outreach program to ensure that all taxpayers described in subsection (h)(1) learn of their eligibility for the advance refunds and credits under subsection (g); are advised of the opportunity to receive such advance refunds and credits as provided under subsection (h)(1); and are provided assistance in applying for such advance refunds and credits.''.

SA 985. Mr. RISCH (for himself and Mr. WICKER) 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 section 10003, add the following:

(c) REQUIREMENT FOR CONTRIBUTION.—Of funds made available by subsection (a)(2) for a contribution to the Global Fund to Fight AIDS, Tuberculosis and Malaria, not more than $1,000,000,000 may be obligated until the Secretary of State certifies to Congress that the cumulative contributions from other donors to the Global Fund to Fight AIDS, Tuberculosis and Malaria's COVID–19 Response Mechanism have surpassed $1,000,000,000.

SA 986. Mr. SASSE 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 33, line 13, strike ''September 30, 2023'' and insert ''June 30, 2022''.

SA 987. Mr. SASSE 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 shall not be eligible for an allocation under this section if the institution is determined by the Secretary of Education to not be in compliance with the requirements under section 117 of the Higher Education Act of 1965 (20 U.S.C. 1011f) in fiscal year 2021 or 2022.

SA 988. Mr. SASSE 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 sections 9661, 9662, and 9663 and insert the following:

SEC. 9661. EXPANSION OF HEALTH SAVINGS ACCOUNT ELIGIBILITY.

(a) IN GENERAL.—Section 223 of the Internal Revenue Code of 1986 is amended—

(1) in subsection (b)—

(A) in paragraph (2)—

(i) in subparagraph (A), by striking ''high deductible health plan as of the first day of such month, $2,250'' and inserting ''qualified health plan as of the first day of such month, $5,000'', and

(ii) in subparagraph (B), by striking ''high deductible health plan as of the first day of such month, $4,500'' and inserting ''qualified health plan as of the first day of such month, twice the dollar amount under subparagraph (A)'', and

(B) in paragraph (8)—

(i) in subparagraph (A)(ii), by striking ''high deductible health plan'' and inserting ''qualified health plan'', and

(ii) in the heading of subparagraph (B), by striking ''HIGH DEDUCTIBLE HEALTH PLAN'' and inserting ''QUALIFIED HEALTH PLAN'',

(2) in subsection (c)—

(A) in paragraph (1)(A), by striking ''high deductible health plan'' each place is appears and inserting ''qualified health plan'', and

(B) in paragraph (2)—

(i) in the heading, by striking ''HIGH DEDUCTIBLE HEALTH PLAN'' and inserting ''QUALIFIED HEALTH PLAN'',

(ii) by amending subparagraph (A) to read as follows:

''(A) IN GENERAL.—The term 'qualified health plan' means a health plan that provides a level of coverage that is designed to provide benefits that are actuarially equivalent to not greater than 80 percent of the full actuarial value of the benefits provided under the plan.'',

(iii) by amending subparagraph (C) to read as follows:

''(C) ABSENCE OF DEDUCTIBLE.—A health plan shall not fail to be treated as a qualified health plan by reason of failing to have a deductible for any care, services, or coverage, such as preventive care, primary care, or prescription drug coverage.'',

(iv) by striking ''high deductible'' in subparagraph (E) and inserting ''qualified'',

(v) by striking subparagraph (D), and

(vi) by redesignating subparagraphs (E) (as so amended) and (F) as subparagraphs (D) and (E), respectively.

(3) in subsection (g)(1)—

(A) by striking ''Each dollar amount in subsections (b)(2) and (c)(2)(A)'' and inserting ''The dollar amount in subsection (b)(2)(A)'',

(B) by amending subparagraph (B) to read as follows:

''(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which such taxable year begins, determined by substituting '2003' for '2016' in subparagraph (A)(ii) thereof.'', and

(C) by striking ''adjusted amounts under subsections (b)(2) and (c)(2)(A)'' and inserting ''adjusted amounts under subsection (b)(2)'', and

(4) in subsection (h)(2), by striking ''high deductible health plan'' and inserting ''qualified health plan''.

(b) CONFORMING AMENDMENTS.—

(1) Section 26(b)(2)(S) of the Internal Revenue Code of 1986 is amended by striking ''high deductible health plan'' and inserting ''qualified health plan''.

(2) Section 106(e) of such Code is amended—

(A) in the heading of paragraph (3), by striking ''HIGH DEDUCTIBLE HEALTH PLAN'' and inserting ''QUALIFIED HEALTH PLAN'', and

(B) in paragraph (5)(B)(ii), by striking ''high deductible health plan'' and inserting ''qualified health plan''.

(3) Section 408(d)(9) of such Code is amended—

(A) in subparagraph (C)—

(i) in clause (i)(I), by striking ''high deductible health plan'' and inserting ''qualified health plan'', and

(ii) in clause (ii)(II), by striking ''high deductible health plan'' each place it appears and inserting ''qualified health plan'', and

(B) in the heading of subparagraph (D), by striking ''HIGH DEDUCTIBLE HEALTH PLAN'' and inserting ''QUALIFIED HEALTH PLAN''.

(4) Section 1906A(b)(2)(B) of the Social Security Act (42 U.S.C. 1396e-1(b)(2)(B)) is amended by striking ''high deductible health plan'' and inserting ''qualified health plan''.

(5) Section 1938(a)(3) of the Social Security Act (42 U.S.C. 1396u-8(a)(3)) 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 223(c)(2)(C) of the Internal Revenue Code of 1986''.

(6) Section 2105(c)(10)(B)(ii)(II) of the Social Security Act (42 U.S.C. 1397ee(c)(10)(B)(ii)(II)) is amended by striking ''high deductible health plan'' and inserting ''qualified health plan''.

(7) Section 1101(c)(2)(B)(ii) of the Patient Protection and Affordable Care Act (42 U.S.C. 18001(c)(2)(B)(ii)) is amended by striking ''section 223(c)(2)'' and inserting ''section 223(b)(2)''.

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

SA 989. Mr. BRAUN 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 2101(b) and insert the following:

(b) ALLOCATION OF AMOUNTS.—Amounts appropriated under subsection (a) shall be allocated as follows:

(1) Not less than $75,000,000 shall be for the Occupational Safety and Health Administration, of which $5,000,000 shall be for Susan Harwood training grants, $5,000,000 shall be for a voluntary protection program under subsection (c), and not less than $5,000,000 shall be for enforcement activities relating to COVID–19 at high risk workplaces including healthcare, meat and poultry processing facilities, agricultural workplaces and correctional facilities.

(2) $12,500,000 shall be for the Office of Inspector General.

(c) VOLUNTARY PROTECTION PROGRAM.—

(1) COOPERATIVE AGREEMENTS.—By not later than 2 years after the date of enactment of this Act, the Secretary of Labor shall establish a program of entering into cooperative agreements with employers to encourage the establishment of comprehensive safety and health management systems that include—

(A) requirements for systematic assessment of hazards;

(B) comprehensive hazard prevention, mitigation, and control programs;

(C) active and meaningful management and employee participation in the voluntary program described in paragraph (2); and

(D) employee safety and health training.

(2) VOLUNTARY PROTECTION PROGRAM.—

(A) IN GENERAL.—By not later than 2 years after the date of enactment of this Act, the Secretary of Labor shall establish and carry out a voluntary protection program (consistent with paragraph (1)) to encourage excellence and recognize the achievement of excellence in both the technical and managerial protection of employees from occupational hazards.

(B) PROGRAM REQUIREMENTS.—The voluntary protection program shall include the following:

(i) APPLICATION.—Employers who volunteer under the program shall be required to submit an application to the Secretary of Labor demonstrating that the worksite with respect to which the application is made meets such requirements as the Secretary of Labor may require for participation in the program.

(ii) ONSITE EVALUATIONS.—There shall be onsite evaluations by representatives of the Secretary of Labor to ensure a high level of protection of employees. The onsite visits shall not result in enforcement of citations under the Occupational Safety and Health Act of 1970 (29 U.S.C. 651 et seq.).

(iii) INFORMATION.—Employers who are approved by the Secretary of Labor for participation in the program shall assure the Secretary of Labor that information about the safety and health program shall be made readily available to the Secretary of Labor to share with employees.

(iv) REEVALUATIONS.—Periodic reevaluations by the Secretary of Labor of the employers shall be required for continued participation in the program.

(C) MONITORING.—To ensure proper controls and measurement of program performance for the voluntary protection program under this subsection, the Secretary of Labor shall direct the Assistant Secretary of Labor for Occupational Safety and Health to take the following actions:

(i) Develop a documentation policy regarding information on follow-up actions taken by the regional offices of the Occupational Safety and Health Administration in response to fatalities and serious injuries at worksites participating in the voluntary protection program.

(ii) Establish internal controls that ensure consistent compliance by the regional offices of the Occupational Safety and Health Administration with the voluntary protection program policies of the Occupational Safety and Health Administration for conducting onsite reviews and monitoring injury and illness rates, to ensure that only qualified worksites participate in the program.

(iii) Establish a system for monitoring the performance of the voluntary protection program by developing specific performance goals and measures for the program.

(D) EXEMPTIONS.—A site with respect to which a voluntary protection program has been approved shall, during participation in the program, be exempt from inspections or investigations and certain paperwork requirements to be determined by the Secretary of Labor, except that this paragraph shall not apply to inspections or investigations arising from employee complaints, fatalities, catastrophes, or significant toxic releases.

(E) NO PAYMENTS REQUIRED.—The Secretary of Labor shall not require any form of payment for an employer to qualify or participate in the voluntary protection program.

(3) TRANSITION.—The Secretary of Labor shall take such steps as may be necessary for the orderly transition from the cooperative agreements and voluntary protection programs carried out by the Occupational Safety and Health Administration as of the day before the date of enactment of this Act, to the cooperative agreements and voluntary protection program authorized under this subsection. In making such transition, the Secretary shall ensure that—

(A) the voluntary protection program under this subsection is based upon and consistent with the voluntary protection programs carried out on the day before the date of enactment of this Act; and

(B) each employer that, as of the day before the date of enactment of this Act, had an active cooperative agreement under the voluntary protection programs carried out by the Occupational Safety and Health Administration and was in good standing with respect to the duties and responsibilities under such agreement, shall have the option to continue participating in the voluntary protection program authorized under this subsection.

SA 990. Mr. BRAUN 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 title V, add the following:

SEC. 5007. ADDING MOBILE AND TRAVELING BUSINESSES THAT PROVIDE LIVE ENTERTAINMENT THROUGH RECREATION, SPORTS, OR AMUSEMENT TO THE SHUTTERED VENUE OPERATOR GRANT PROGRAM.

Section 324 of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (title III of division N of Public Law 116–260) is amended—

(1) in subsection (a)—

(A) in paragraph (1)—

(i) in subparagraph (A)—

(I) in the matter preceding clause (i), by inserting ''an entertainment business operator,'' after ''theatre operator,'';

(II) in clause (i)—

(aa) in the matter preceding subclause (I), by inserting ''the entertainment business operator,'' after ''theatre operator,'';

(bb) in subclause (I), by inserting ''an entertainment business operator,'' after ''theatre operator,''; and

(cc) in subclause (II), by inserting ''the entertainment business operator,'' after ''theatre operator,'';

(III) in clause (ii)(III), by inserting ''or entertainment business operator'' after ''operator'';

(IV) in clause (vi)—

(aa) in subclause (I)—

(AA) in the matter preceding item (aa), by inserting ''the entertainment business operator,'' after ''theatre operator,''; and

(BB) in item (bb), by inserting ''the entertainment business operator,'' after ''theatre operator,'';

(bb) in subclause (II)—

(AA) in the matter preceding item (aa), by inserting ''the entertainment business operator,'' after ''theatre operator,''; and

(BB) by inserting ''entertainment businesses,'' after ''theatres,'' each place that term appears;

(cc) in subclause (III)—

(AA) by inserting ''(aa)'' before ''The live''; and

(BB) by adding at the end the following:

''(bb) In the case of an entertainment business operator, the operator has not received, on or after the date of enactment of this item, a loan guaranteed under paragraph (36) or (37) of section 7(a) of the Small Business Act (15 U.S.C. 636(a)).''; and

(dd) in subclause (IV), by inserting ''the entertainment business operator'' after ''theatre operator,'' each place that term appears; and

(ii) in subparagraph (B), by inserting ''entertainment business operator,'' after ''theatre operator,'' each place that term appears; and

(B) by adding at the end the following:

''(11) ENTERTAINMENT BUSINESS OPERATOR.—The term 'entertainment business operator' means an individual or entity that operates a business that provides live entertainment through recreation, sports, or amusement, including a mobile entity such as a fair, carnival, or circus.''.

SA 991. Mr. BRAUN 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 title V, add the following: