relative population proportion amount determined under this paragraph for a State for fiscal year 2021 is the product of—

''(A) the amount appropriated under paragraph (1) of subsection (a) for fiscal year 2021 that remains after the application of paragraph (2) of that subsection; and

''(B) the relative State population proportion (as defined in paragraph (4)).

''(4) RELATIVE STATE POPULATION PROPORTION DEFINED.—For purposes of paragraph (3)(B), the term 'relative State population proportion' means, with respect to a State, the quotient of—

''(A) the population of the State; and

''(B) the total population of all States (excluding the District of Columbia and territories specified in subsection (a)(2)(A)).

''(5) DISTRICT OF COLUMBIA AND TERRITORIES.—The amount paid under this section for fiscal year 2021 to a State that is the District of Columbia or a territory specified in subsection (a)(2)(A) shall be the amount equal to the product of—

''(A) the amount set aside under subsection (a)(2)(A) for such fiscal year; and

''(B) each such District's and territory's share of the combined total population of the District of Columbia and all such territories, as determined by the Secretary.

''(6) TRIBAL GOVERNMENTS.—From the amount set aside under subsection (a)(2)(B) for fiscal year 2021, the amount paid under this section for fiscal year 2021 to a Tribal government shall be the amount the Secretary shall determine, in consultation with the Secretary of the Interior and Indian Tribes, that is based on increased expenditures of each such Tribal government (or a tribally-owned entity of such Tribal government) relative to aggregate expenditures in fiscal year 2019 by the Tribal government (or tribally-owned entity) and determined in such manner as the Secretary determines appropriate to ensure that all amounts available under subsection (a)(2)(B) for fiscal year 2021 are distributed to Tribal governments.

''(7) DATA.—For purposes of this subsection, the population of States shall be determined based on the most recent year for which data are available from the Bureau of the Census.

''(d) USE OF FUNDS.—

''(1) IN GENERAL.—Subject to paragraph (2), a State or Tribal government shall use the funds provided under a payment made under this section to cover only those costs of the State or Tribal government that—

''(A) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19);

''(B) were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and

''(C) were incurred during the period that begins on March 1, 2020, and ends on December 31, 2022.

''(2) STATE DISTRIBUTIONS TO UNITS OF LOCAL GOVERNMENT.—

''(A) IN GENERAL.—Each State (other than the District of Columbia) shall distribute 45 percent of the amount allocated and paid to the State under this section to units of local government in the State in accordance with this paragraph.

''(B) MANNER OF DISTRIBUTION.—A State shall allocate the amount that the State is required to distribute among units of local government in the State based on the population of each such unit of local government (as determined by the State) relative to the population of all units of local government in the State.

''(C) APPLICATION OF USES OF FUNDS.—The limitations on the uses of funds described in paragraph (1) shall apply to amounts distributed to a unit of local government under this paragraph in the same manner that such limitations apply to a payment to a State under this subsection.

''(e) DEFINITIONS.—In this section:

''(1) IN GENERAL.—The terms 'Indian Tribe', 'Secretary', 'State', and 'Tribal government' shall have the meaning given such terms in section 601(g).

''(2) UNIT OF LOCAL GOVERNMENT.—The term 'unit of local government' means a county, municipality, town, township, village, parish, borough, or other unit of general government below the State level.''.

(b) TECHNICAL AMENDMENT.—The heading for title VI of the Social Security Act (42 U.S.C. 801 et seq.) is amended by striking ''**FUND**'' and inserting ''**AND FISCAL RECOVERY FUNDS**''.

SA 1370. Mr. BARRASSO submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) 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 122, strike line 20 and all that follows through page 123, line 2.

SA 1371. Mr. BARRASSO submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) 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 2801.

SA 1372. Mr. BARRASSO submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) 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 ___, line _____, insert ''and whose household income for the taxable year is less than 750 percent of the poverty line for a family of the size involved'' after ''year in which such week begins''.

SA 1373. Mr. BARRASSO submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) 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 3401.

SA 1374. Mr. BARRASSO submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) 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 subtitle F of title VII.

SA 1375. Mr. BARRASSO submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) 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 10005.

SA 1376. Mr. BARRASSO (for himself and Ms. LUMMIS) submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) 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 2004, add at the end the following:

(e) WAIVER.—For the purpose of relieving fiscal burdens incurred by States in preventing, preparing for, and responding to the coronavirus, the Secretary of Education may waive any maintenance of equity requirements associated with the Education Stabilization Fund under subsections (b) or (c).

SA 1377. Mr. BARRASSO (for himself and Ms. LUMMIS) submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) 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 2004.

SA 1378. Mr. WYDEN proposed an amendment to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; as follows:

In title IX, strike part 1 of subtitle A and all that follows through page 303, line 8, and insert the following:

Subtitle A—Crisis Support for Unemployed Workers

PART 1—EXTENSION OF CARES ACT UNEMPLOYMENT PROVISIONS

SEC. 9011. EXTENSION OF PANDEMIC UNEMPLOYMENT ASSISTANCE.

(a) IN GENERAL.—Section 2102(c) of the CARES Act (15 U.S.C. 9021(c)) is amended—

(1) in paragraph (1)—

(A) by striking ''paragraphs (2) and (3)'' and inserting ''paragraph (2)''; and

(B) in subparagraph (A)(ii), by striking ''March 14, 2021'' and inserting ''September 6, 2021''; and

(2) by striking paragraph (3) and redesignating paragraph (4) as paragraph (3).

(b) INCREASE IN NUMBER OF WEEKS.—Section 2102(c)(2) of such Act (15 U.S.C. 9021(c)(2)) is amended—

(1) by striking ''50 weeks'' and inserting ''79 weeks''; and

(2) by striking ''50-week period'' and inserting ''79-week period''.

(c) HOLD HARMLESS FOR PROPER ADMINISTRATION.—In the case of an individual who is eligible to receive pandemic unemployment assistance under section 2102 of the CARES Act (15 U.S.C. 9021) as of the day before the date of enactment of this Act and on the date of enactment of this Act becomes eligible for pandemic emergency unemployment compensation under section 2107 of the CARES Act (15 U.S.C. 9025) by reason of the amendments made by section 9016(b) of this title, any payment of pandemic unemployment assistance under such section 2102 made after the date of enactment of this Act to such individual during an appropriate period of time, as determined by the Secretary of Labor, that should have been made under such section 2107 shall not be considered to be an overpayment of assistance under such section 2102, except that an individual may not receive payment for assistance under section 2102 and a payment for assistance under section 2107 for the same week of unemployment.

(d) EFFECTIVE DATE.—The amendments made by subsections (a) and (b) shall apply as if included in the enactment of the CARES Act (Public Law 116–136), except that no amount shall be payable by virtue of such amendments with respect to any week of unemployment ending on or before March 14, 2021.

SEC. 9012. EXTENSION OF EMERGENCY UNEMPLOYMENT RELIEF FOR GOVERNMENTAL ENTITIES AND NONPROFIT ORGANIZATIONS.

(a) IN GENERAL.—Section 903(i)(1)(D) of the Social Security Act (42 U.S.C. 1103(i)(1)(D)) is amended by striking ''March 14, 2021'' and inserting ''September 6, 2021''.

(b) INCREASE IN REIMBURSEMENT RATE.—Section 903(i)(1)(B) of such Act (42 U.S.C. 1103(i)(1)(B)) is amended—

(1) in the first sentence, by inserting ''and except as otherwise provided in this subparagraph'' after ''as determined by the Secretary of Labor''; and

(2) by inserting after the first sentence the following: ''With respect to the amounts of such compensation paid for weeks of unemployment beginning after March 31, 2021, and ending on or before September 6, 2021, the preceding sentence shall be applied by substituting '75 percent' for 'one-half'.''.

SEC. 9013. EXTENSION OF FEDERAL PANDEMIC UNEMPLOYMENT COMPENSATION.

(a) IN GENERAL.—Section 2104(e)(2) of the CARES Act (15 U.S.C. 9023(e)(2)) is amended by striking ''March 14, 2021'' and inserting ''September 6, 2021''.

(b) AMOUNT.—Section 2104(b)(3)(A)(ii) of such Act (15 U.S.C. 9023(b)(3)(A)(ii)) is amended by striking ''March 14, 2021'' and inserting ''September 6, 2021''.

SEC. 9014. EXTENSION OF FULL FEDERAL FUNDING OF THE FIRST WEEK OF COMPENSABLE REGULAR UNEMPLOYMENT FOR STATES WITH NO WAITING WEEK.

(a) IN GENERAL.—Section 2105(e)(2) of the CARES Act (15 U.S.C. 9024(e)(2)) is amended by striking ''March 14, 2021'' and inserting ''September 6, 2021''.

(b) FULL REIMBURSEMENT.—Paragraph (3) of section 2105(c) of such Act (15 U.S.C. 9024(c)) is repealed and such section shall be applied to weeks of unemployment to which an agreement under section 2105 of such Act applies as if such paragraph had not been enacted. In implementing the preceding sentence, a State may, if necessary, reenter the agreement with the Secretary under section 2105 of such Act, and retroactively pay for the first week of regular compensation without a waiting week consistent with State law (including a waiver of State law) and receive full reimbursement for weeks of unemployment that ended after December 31, 2020.

SEC. 9015. EXTENSION OF EMERGENCY STATE STAFFING FLEXIBILITY.

If a State modifies its unemployment compensation law and policies, subject to the succeeding sentence, with respect to personnel standards on a merit basis on an emergency temporary basis as needed to respond to the spread of COVID–19, such modifications shall be disregarded for the purposes of applying section 303 of the Social Security Act and section 3304 of the Internal Revenue Code of 1986 to such State law. Such modifications shall only apply through September 6, 2021, and shall be limited to engaging of temporary staff, rehiring of retirees or former employees on a non-competitive basis, and other temporary actions to quickly process applications and claims.

SEC. 9016. EXTENSION OF PANDEMIC EMERGENCY UNEMPLOYMENT COMPENSATION.

(a) IN GENERAL.—Section 2107(g) of the CARES Act (15 U.S.C. 9025(g)) is amended to read as follows:

''(g) APPLICABILITY.—An agreement entered into under this section shall apply to weeks of unemployment—

''(1) beginning after the date on which such agreement is entered into; and

''(2) ending on or before September 6, 2021.''.

(b) INCREASE IN NUMBER OF WEEKS.—Section 2107(b)(2) of such Act (15 U.S.C. 9025(b)(2)) is amended by striking ''24'' and inserting ''53''.

(c) COORDINATION OF PANDEMIC EMERGENCY UNEMPLOYMENT COMPENSATION WITH EXTENDED COMPENSATION.—Section 2107(a)(5)(B) of such Act (15 U.S.C. 9025(a)(5)(B)) is amended by inserting ''or for the week that includes the date of enactment of the American Rescue Plan Act of 2021 (without regard to the amendments made by subsections (a) and (b) of section 9016 of such Act)'' after ''2020)''.

(d) SPECIAL RULE FOR EXTENDED COMPENSATION.—Section 2107(a)(8) of such Act (15 U.S.C. 9025(a)(8)) is amended by striking ''April 12, 2021'' and inserting ''September 6, 2021''.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply as if included in the enactment of the CARES Act (Public Law 116–136), except that no amount shall be payable by virtue of such amendments with respect to any week of unemployment ending on or before March 14, 2021.

SEC. 9017. EXTENSION OF TEMPORARY FINANCING OF SHORT-TIME COMPENSATION PAYMENTS IN STATES WITH PROGRAMS IN LAW.

Section 2108(b)(2) of the CARES Act (15 U.S.C. 9026(b)(2)) is amended by striking ''March 14, 2021'' and inserting ''September 6, 2021''.

SEC. 9018. EXTENSION OF TEMPORARY FINANCING OF SHORT-TIME COMPENSATION AGREEMENTS FOR STATES WITHOUT PROGRAMS IN LAW.

Section 2109(d)(2) of the CARES Act (15 U.S.C. 9027(d)(2)) is amended by striking ''March 14, 2021'' and inserting ''September 6, 2021''.

PART 2—EXTENSION OF FFCRA UNEMPLOYMENT PROVISIONS

SEC. 9021. EXTENSION OF TEMPORARY ASSISTANCE FOR STATES WITH ADVANCES.

Section 1202(b)(10)(A) of the Social Security Act (42 U.S.C. 1322(b)(10)(A)) is amended by striking ''March 14, 2021'' and inserting ''September 6, 2021''.

SEC. 9022. EXTENSION OF FULL FEDERAL FUNDING OF EXTENDED UNEMPLOYMENT COMPENSATION.

(a) IN GENERAL.—Section 4105 of the Families First Coronavirus Response Act (26 U.S.C. 3304 note) is amended by striking ''March 14, 2021'' each place it appears and inserting ''September 6, 2021''.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply as if included in the enactment of the Families First Coronavirus Response Act (Public Law 116–127).

PART 3—DEPARTMENT OF LABOR FUNDING FOR TIMELY, ACCURATE, AND EQUITABLE PAYMENT

SEC. 9031. FUNDING FOR ADMINISTRATION.

In addition to amounts otherwise available, there is appropriated to the Employment and Training Administration of the Department of Labor for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $8,000,000, to remain available until expended, for necessary expenses to carry out Federal activities relating to the administration of unemployment compensation programs.

SEC. 9032. FUNDING FOR FRAUD PREVENTION, EQUITABLE ACCESS, AND TIMELY PAYMENT TO ELIGIBLE WORKERS.

Subtitle A of title II of division A of the CARES Act (Public Law 116–136) is amended by adding at the end the following:

''SEC. 2118. FUNDING FOR FRAUD PREVENTION, EQUITABLE ACCESS, AND TIMELY PAYMENT TO ELIGIBLE WORKERS.

''(a) IN GENERAL.—In addition to amounts otherwise available, there is appropriated to the Secretary of Labor for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $2,000,000,000, to remain available until expended, to detect and prevent fraud, promote equitable access, and ensure the timely payment of benefits with respect to unemployment compensation programs, including programs extended under subtitle A of title IX of the American Rescue Plan Act of 2021.

''(b) USE OF FUNDS.—Amounts made available under subsection (a) may be used—

''(1) for Federal administrative costs related to the purposes described in subsection (a);

''(2) for systemwide infrastructure investment and development related to such purposes; and

''(3) to make grants to States or territories administering unemployment compensation programs described in subsection (a) (including territories administering the Pandemic Unemployment Assistance program under section 2102) for such purposes, including the establishment of procedures or the building of infrastructure to verify or validate identity, implement Federal guidance regarding fraud detection and prevention, and accelerate claims processing or process claims backlogs due to the pandemic.

''(c) RESTRICTIONS ON GRANTS TO STATES AND TERRITORIES.—As a condition of receiving a grant under subsection (b)(3), the Secretary may require that a State or territory receiving such a grant shall—

''(1) use such program integrity tools as the Secretary may specify; and

''(2) as directed by the Secretary, conduct user accessibility testing on any new system developed by the Secretary pursuant to subsection (b)(2).''.

PART 4—OTHER PROVISIONS

SEC. 9041. EXTENSION OF LIMITATION ON EXCESS BUSINESS LOSSES OF NONCORPORATE TAXPAYERS.

(a) IN GENERAL.—Section 461(l)(1) of the Internal Revenue Code of 1986 is amended by striking ''January 1, 2026'' each place it appears and inserting ''January 1, 2027''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2025.

SEC. 9042. SUSPENSION OF TAX ON PORTION OF UNEMPLOYMENT COMPENSATION.

(a) IN GENERAL.—Section 85 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

''(c) SPECIAL RULE FOR 2020.—

''(1) IN GENERAL.—In the case of any taxable year beginning in 2020, if the adjusted gross income of the taxpayer for such taxable year is less than $150,000, the gross income of such taxpayer shall not include so much of the unemployment compensation received by such taxpayer (or, in the case of a joint return, received by each spouse) as does not exceed $10,200.

''(2) APPLICATION.—For purposes of paragraph (1), the adjusted gross income of the taxpayer shall be determined—

''(A) after application of sections 86, 135, 137, 219, 221, 222, and 469, and

''(B) without regard to this section.''.

(b) CONFORMING AMENDMENTS.—

(1) Section 74(d)(2)(B) of the Internal Revenue Code of 1986 is amended by inserting ''85(c),'' before ''86''.

(2) Section 86(b)(2)(A) of such Code is amended by inserting ''85(c),'' before ''135''.

(3) Section 135(c)(4)(A) of such Code is amended by inserting ''85(c),'' before ''137''.

(4) Section 137(b)(3)(A) of such Code is amended by inserting ''85(c)'' before ''221''.

(5) Section 219(g)(3)(A)(ii) of such Code is amended by inserting ''85(c),'' before ''135''.

(6) Section 221(b)(2)(C)(i) of such Code is amended by inserting ''85(c)'' before ''911''.

(7) Section 222(b)(2)(C)(i) of such Code, as in effect before date of enactment of the Taxpayer Certainty and Disaster Tax Relief Act of 2020, is amended by inserting ''85(c)'' before ''911''.

(8) Section 469(i)(3)(E)(ii) of such Code is amended by striking ''135 and 137'' and inserting ''85(c), 135, and 137''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2019.

Subtitle B—Emergency Assistance to Families Through Home Visiting Programs

SEC. 9101. EMERGENCY ASSISTANCE TO FAMILIES THROUGH HOME VISITING PROGRAMS.

Effective 1 day after the date of enactment of this Act, title V of the Social Security Act (42 U.S.C. 701-713) is amended by inserting after section 511 the following:

SA 1379. Mr. BRAUN submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) 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 4001 and insert the following:

SEC. 4001. PROTECTING THE RIGHT TO KEEP AND BEAR ARMS.

(a) LIMITATION ON DECLARATIONS BY PRESIDENT.—The President (or any designee thereof) shall not, for the purpose of confiscating firearms or ammunition magazines, or prohibiting or otherwise regulating the possession, manufacture, sale, or transfer of firearms or ammunition magazines, declare an emergency pursuant to the National Emergencies Act (50 U.S.C. 1601 et seq.) or an emergency or major disaster pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.).

(b) FIREARMS POLICIES.—Section 706 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5207) is amended—

(1) in subsection (a)—

(A) in paragraph (3) by striking ''; or'' and inserting a semicolon;

(B) in paragraph (4) by striking the period and inserting a semicolon; and

(C) by adding at the end the following:

''(5) prohibit the manufacturing, sale, or transfer of firearms; or

''(6) prohibit the manufacturing, sale, or transfer of ammunition.''; and

(2) in subsection (c), by adding at the end the following:

''(4) AWARD.—Any prevailing party in an action under this section shall be awarded not less than $5,000,000, adjusted for inflation.''.

SA 1380. Mr. LEE (for himself and Mr. RUBIO) submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) 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 subtitle G of title IX, strike part 2 and all that follows through the end of part 4 and insert the following:

PART 2—CHILD TAX CREDIT

SEC. 9611. CHILD TAX CREDIT IMPROVEMENTS FOR 2021.

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

''(i) SPECIAL RULES FOR 2021.—In the case of any taxable year beginning after December 31, 2020, and before January 1, 2022—

''(1) REFUNDABLE CREDIT.—Paragraphs (5) and (6) of subsection (h) shall not apply, and in applying subsection (d)—

''(A) subsection (d)(1)(A) shall be applied without regard to subsection (h)(4), and

''(B) subsection (d)(1)(B)(i) shall be applied by substituting '15.3 percent of the taxpayer's earned income (within the meaning of section 32) which is taken into account in computing taxable income' for '15 percent of so much of the taxpayer's earned income (within the meaning of section 32) which is taken into account in computing taxable income for the taxable year as exceeds $3,000'.

''(2) 17-YEAR-OLDS ELIGIBLE FOR TREATMENT AS QUALIFYING CHILDREN.—This section shall be applied—

''(A) by substituting 'age 18' for 'age 17' in subsection (c)(1), and

''(B) by substituting 'described in subsection (c) (determined after the application of subsection (i)(2)(A))' for 'described in subsection (c)' in subsection (h)(4)(A).

''(3) CREDIT AMOUNT.—Subsection (h)(2) shall not apply and subsection (a) shall be applied by substituting '$3,300 ($4,100 in the case of a qualifying child who has not attained age 6 as of the close of the calendar year in which the taxable year of the taxpayer begins)' for '$1,000'.

''(4) REDUCTION OF INCREASED CREDIT AMOUNT BASED ON MODIFIED ADJUSTED GROSS INCOME.—

''(A) IN GENERAL.—The amount of the credit allowable under subsection (a) (determined without regard to subsection (b)) shall be reduced by $50 for each $1,000 (or fraction thereof) by which the taxpayer's modified adjusted gross income (as defined in subsection (b)) exceeds the applicable threshold amount.

''(B) APPLICABLE THRESHOLD AMOUNT.—For purposes of this paragraph, the term 'applicable threshold amount' means—

''(i) $150,000, in the case of a joint return or surviving spouse (as defined in section 2(a)) ,

''(ii) $112,500, in the case of a head of household (as defined in section 2(b)), and

''(iii) $75,000, in any other case.

''(C) LIMITATION ON REDUCTION.—

''(i) IN GENERAL.—The amount of the reduction under subparagraph (A) shall not exceed the lesser of—

''(I) the applicable credit increase amount, or

''(II) 5 percent of the applicable phaseout threshold range.

''(ii) APPLICABLE CREDIT INCREASE AMOUNT.—For purposes of this subparagraph, the term 'applicable credit increase amount' means the excess (if any) of—

''(I) the amount of the credit allowable under this section for the taxable year determined without regard to this paragraph and subsection (b), over

''(II) the amount of such credit as so determined and without regard to paragraph (3).

''(iii) APPLICABLE PHASEOUT THRESHOLD RANGE.—For purposes of this subparagraph, the term 'applicable phaseout threshold range' means the excess of—

''(I) the threshold amount applicable to the taxpayer under subsection (b) (determined after the application of subsection (h)(3)), over

''(II) the applicable threshold amount applicable to the taxpayer under this paragraph.

''(D) COORDINATION WITH LIMITATION ON OVERALL CREDIT.—Subsection (b) shall be applied by substituting 'the credit allowable under subsection (a) (determined after the application of subsection (i)(4)(A)' for 'the credit allowable under subsection (a)'.''.

(b) ADVANCE PAYMENT OF CREDIT.—

(1) IN GENERAL.—Chapter 77 of such Code is amended by inserting after section 7527 the following new section:

''SEC. 7527A. ADVANCE PAYMENT OF CHILD TAX CREDIT.

''(a) IN GENERAL.—The Secretary shall establish a program for making periodic payments to taxpayers which, in the aggregate during any calendar year, equal the annual advance amount determined with respect to such taxpayer for such calendar year. Except as provided in subsection (b)(3)(B), the periodic payments made to any taxpayer for any calendar year shall be in equal amounts.

''(b) ANNUAL ADVANCE AMOUNT.—For purposes of this section—

''(1) IN GENERAL.—Except as otherwise provided in this subsection, the term 'annual advance amount' means, with respect to any taxpayer for any calendar year, the amount (if any) which is estimated by the Secretary as being equal to 50 percent of the amount which would be treated as allowed under subpart C of part IV of subchapter A of chapter 1 by reason of section 24(d) (after application