(A) TREATMENT AS SPECIFIED SECURITY.—Section 6045(g)(3)(B) of the Internal Revenue Code of 1986 is amended by striking ''and'' at the end of clause (iii), by redesignating clause (iv) as clause (v), and by inserting after clause (iii) the following new clause:

''(iv) any digital asset, and''.

(B) DEFINITION OF DIGITAL ASSET.—Section 6045(g)(3) of such Code is amended by adding at the end the following new subparagraph:

''(D) DIGITAL ASSET.—Except as otherwise provided by the Secretary, the term 'digital asset' means any digital representation of value which is recorded on a cryptographically secured distributed ledger or any similar technology as specified by the Secretary.''.

(C) APPLICABLE DATE.—Section 6045(g)(3)(C) of such Code is amended—

(i) in clause (ii), by striking ''and'' at the end,

(ii) by redesignating clause (iii) as clause (iv), and

(iii) by inserting after clause (ii) the following:

''(iii) January 1, 2023, in the case of any specified security which is a digital asset, and''.

(2) FURNISHING OF INFORMATION.—

(A) IN GENERAL.—Section 6045A of such Code is amended—

(i) in subsection (a), by striking ''a security which is'', and

(ii) by adding at the end the following:

''(d) RETURN REQUIREMENT FOR CERTAIN TRANSFERS OF DIGITAL ASSETS NOT OTHERWISE SUBJECT TO REPORTING.—Any broker, with respect to any transfer (which is not part of a sale or exchange executed by such broker) during a calendar year of a covered security which is a digital asset from an account maintained by such broker to an account which is not maintained by, or an address not associated with, a person that such broker knows or has reason to know is also a broker, shall make a return for such calendar year, in such form as determined by the Secretary, showing the information otherwise required to be furnished with respect to transfers subject to subsection (a).''.

(B) REPORTING PENALTIES.—Section 6724(d)(1)(B) of such Code is amended by striking ''or'' at the end of clause (xxv), by striking ''and'' at the end of clause (xxvi), and by inserting after clause (xxvi) the following new clause:

''(xxvii) section 6045A(d) (relating to returns for certain digital assets),''.

(3) TREATMENT AS CASH FOR PURPOSES OF SECTION 6050I.—Section 6050I(d) of such Code is amended by striking ''and'' at the end of paragraph (1), by striking the period at the end of paragraph (2) and inserting '', and'', and by inserting after paragraph (2) the following new paragraph:

''(3) any digital asset (as defined in section 6045(g)(3)(D)).''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to returns required to be filed, and statements required to be furnished, after December 31, 2023.

(d) RULES OF CONSTRUCTION.—

(1) DEFINITION OF BROKER.—Nothing in this section or the amendments made by this section shall be construed to create any inference that a person described in section 6045(c)(1)(D) of the Internal Revenue Code of 1986, as added by this section, includes any person solely engaged in the business of—

(A) validating distributed ledger transactions, without providing other functions or services, or

(B) selling hardware or software for which the sole function is to permit persons to control private keys which are used for accessing digital assets on a distributed ledger.

(2) BROKERS AND TREATMENT OF DIGITAL ASSETS.—Nothing in this section or the amendments made by this section shall be construed to create any inference, for any period prior to the effective date of such amendments, with respect to—

(A) whether any person is a broker under section 6045(c)(1) of the Internal Revenue Code of 1986, or

(B) whether any digital asset is property which is a specified security under section 6045(g)(3)(B) of such Code.

SA 2657. Mr. PORTMAN submitted an amendment intended to be proposed by him to the concurrent resolution S. Con. Res. 14, setting forth the congressional budget for the United States Government for fiscal year 2022 and setting forth the appropriate budgetary levels for fiscal years 2023 through 2031; which was ordered to lie on the table; as follows:

At the end of title III, add the following:

SEC. 3_____. DEFICIT-NEUTRAL RESERVE FUND RELATING TO STRENGTHENING THE MONEY FOLLOWS THE PERSON PROGRAM UNDER MEDICAID.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to strengthening the Money Follows the Person Medicaid demonstration program established under section 6071 of the Deficit Reduction Act of 2005 (42 U.S.C. 1396a note), which may include permanently extending the program in a financially sound way to promote home and community-based services and encourage States to utilize case management and support services for eligible populations, by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2022 through 2026 or the period of the total of fiscal years 2022 through 2031.

SA 2658. Mr. MARSHALL submitted an amendment intended to be proposed by him to the concurrent resolution S. Con. Res. 14, setting forth the congressional budget for the United States Government for fiscal year 2022 and setting forth the appropriate budgetary levels for fiscal years 2023 through 2031; which was ordered to lie on the table; as follows:

At the appropriate place in title IV, add the following:

SEC. 4_____. REPORTING ON THE BUDGET OF THE PRESIDENT.

The Congressional Budget Office shall submit to Congress a report regarding each budget of the President submitted under section 1105(a) of title 31, United States Code, that details the effects the proposed budget would have on new budget authority, outlays, revenue, deficits, and the debt.

At the end of title III, add the following:

SEC. 3_____. DEFICIT-NEUTRAL RESERVE FUND RELATING TO ENDING THE FEDERAL PANDEMIC UNEMPLOYMENT COMPENSATION PROGRAM UNDER THE CARES ACT.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to ending the Federal Pandemic Unemployment Compensation program under the CARES Act by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2022 through 2026 or the period of the total of fiscal years 2022 through 2031.

SA 2659. Mr. MARSHALL submitted an amendment intended to be proposed by him to the concurrent resolution S. Con. Res. 14, setting forth the congressional budget for the United States Government for fiscal year 2022 and setting forth the appropriate budgetary levels for fiscal years 2023 through 2031; which was ordered to lie on the table; as follows:

At the end of title III, add the following:

SEC. 3_____. DEFICIT-NEUTRAL RESERVE FUND RELATING TO REQUIRING EXECUTIVE BRANCH AGENCIES, INCLUDING THE WHITE HOUSE, TO REPORT TO CONGRESS ON COORDINATION EFFORTS WITH BIG TECHNOLOGY COMPANIES.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to requiring executive branch agencies, including the White House, to report to Congress on coordination efforts with big technology companies by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2022 through 2026 or the period of the total of fiscal years 2022 through 2031.

SA 2660. Mr. MARSHALL submitted an amendment intended to be proposed by him to the concurrent resolution S. Con. Res. 14, setting forth the congressional budget for the United States Government for fiscal year 2022 and setting forth the appropriate budgetary levels for fiscal years 2023 through 2031; which was ordered to lie on the table; as follows:

At the end of title III, add the following:

SEC. 3_____. DEFICIT-NEUTRAL RESERVE FUND RELATING TO PREVENTING IMPLEMENTATION OF A NATIONWIDE ABC TEST FOR INDEPENDENT CONTRACTORS.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to preventing implementation of a nationwide ABC test for independent contractors by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2022 through 2026 or the period of the total of fiscal years 2022 through 2031.

SA 2661. Mr. MARSHALL submitted an amendment intended to be proposed by him to the concurrent resolution S. Con. Res. 14, setting forth the congressional budget for the United States