''(1) IN GENERAL.—The Administrator shall use amounts made available under subsection (a)(1) to award grants for periods of up to 3 years to eligible entities to carry out activities described in paragraph (2) that benefit disadvantaged communities, as defined by the Administrator.

''(2) ELIGIBLE ACTIVITIES.—An eligible entity may use a grant awarded under this subsection for—

''(A) community-led air and other pollution monitoring, prevention, and remediation, and investments in low- and zero-emission and resilient technologies and related infrastructure and workforce development that help reduce greenhouse gas (as defined in section 211(o)(1)(G) (as in effect on the date of enactment of this section)) emissions and other air pollutants;

''(B) mitigating climate and health risks from urban heat islands, extreme heat, wood heater emissions, and wildfire events;

''(C) climate resiliency and adaptation;

''(D) reducing indoor toxics and indoor air pollution; or

''(E) facilitating engagement of disadvantaged communities in State and Federal public processes, including facilitating such engagement in advisory groups, workshops, and rulemakings.

''(3) ELIGIBLE ENTITIES.—In this subsection, the term 'eligible entity' means—

''(A) a partnership between—

''(i) an Indian tribe, a local government, or an institution of higher education; and

''(ii) a community-based nonprofit organization;

''(B) a community-based nonprofit organization; or

''(C) a partnership of community-based nonprofit organizations.

''(c) ADMINISTRATIVE COSTS.—The Administrator shall reserve 7 percent of the amounts made available under subsection (a) for administrative costs to carry out this section.''.

SA 5206. Mr. LANKFORD submitted an amendment intended to be proposed by him to the bill H.R. 5376, to provide for reconciliation pursuant to title II of S. Con. Res. 14; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. LIMITATION ON OBLIGATION OR EXPENDITURE OF FUNDS.

(a) IN GENERAL.—None of the amounts made available under this Act, or an amendment made by this Act, may be obligated or expended until the date on which all amounts described in subsection (b) have been expended.

(b) AMOUNTS.—The amounts described in this subsection are amounts made available under—

(1) the American Rescue Plan Act of 2021 (Public Law 117–2; 135 Stat. 4);

(2) the Families First Coronavirus Response Act (Public Law 116–127; 134 Stat. 178);

(3) the CARES Act (Public Law 116–136; 134 Stat. 281);

(4) the Paycheck Protection Program and Health Care Enhancement Act (Public Law 116–139; 134 Stat. 620);

(5) division M or N of the Consolidated Appropriations Act, 2021 (Public Law 116–260; 134 Stat. 1909); or

(6) an amendment made by an Act or division described in paragraphs (1) through (5).

SA 5207. Mr. PAUL submitted an amendment intended to be proposed by him to the bill H.R. 5376, to provide for reconciliation pursuant to title II of S. Con. Res. 14; which was ordered to lie on the table; as follows:

At the end of title I, insert the following:

Subtitle E—Health Savings Accounts

SEC. 14001. INCREASE IN CONTRIBUTION LIMITATIONS.

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

(1) by striking paragraph (1) and inserting the following:

''(1) IN GENERAL.—The amount allowable as a deduction under subsection (a) to an individual for the taxable year shall not exceed—

''(A) in the case of an eligible individual who has self-only coverage under a high deductible health plan as of the first day of the taxable year, an amount equal to the applicable dollar amount under paragraph (1)(B) of section 402(g) (as adjusted pursuant to paragraph (4) of such section) with respect to such taxable year, or

''(B) in the case of an eligible individual who has family coverage under a high deductible health plan as of the first day of the taxable year, an amount equal to 200 percent of the amount determined under subparagraph (A).'',

(2) by striking paragraphs (2), (3), (7), and (8),

(3) by inserting after paragraph (1) the following:

''(2) ADDITIONAL CONTRIBUTIONS FOR INDIVIDUALS 50 OR OLDER.—In the case of an individual who has attained age 50 before the close of the taxable year, the amount of the limitation under subparagraphs (A) and (B) of paragraph (1) shall be increased by an amount equal to the applicable dollar amount under subparagraph (B)(i) of section 414(v)(2) (as adjusted pursuant to subparagraph (C) of such section).'',

(4) in paragraph (4), by striking the flush matter following subparagraph (C),

(5) in paragraph (5), by striking subparagraph (B) and inserting the following:

''(B) the limitation under paragraph (1) (after the application of subparagraph (A) and without regard to any additional contribution amount under paragraph (2)) shall be divided equally between them unless they agree on a different division.'', and

(6) by redesignating paragraphs (4), (5), and (6) as paragraphs (3), (4), and (5), respectively.

(b) CONFORMING AMENDMENTS.—

(1) Subparagraph (A) of section 223(d)(1) of the Internal Revenue Code of 1986 is amended by striking ''the sum of—'' and all that follows through the period and inserting ''the amount determined under subsection (b)(1).''.

(2) Subsection (g) of section 223 of such Code is amended—

(A) by striking ''subsections (b)(2) and (c)(2)(A)'' both places it appears and inserting ''subsection (c)(2)(A)'', and

(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 'calendar year 2003' for 'calendar year 2016' in subparagraph (A)(ii) thereof.''.

(3) Section 26(b)(2)(S) of such Code is amended by striking '', 223(b)(8)(B)(i)(II),''.

(4) Section 408(d)(9)(C)(i)(I) of such Code is amended by striking ''computed on the basis of the type of coverage under the high deductible health plan covering the individual''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

(d) TEMPORARY APPLICATION.—On January 1, 2033, the amendments made by subsections (a) and (b) shall be repealed and the provisions of law amended by such subsections shall be restored as if such subsections had never been enacted.

SEC. 14002. REPEALS.

(a) INTERNAL REVENUE CODE OF 1986.—The amendments made by the following provisions of this Act are repealed, and the Internal Revenue Code of 1986 shall be applied as if such amendments had not been enacted:

(1) Section 13101.
(2) Section 13102.
(3) Section 13103.
(4) Section 13104.
(5) Section 13201.
(6) Section 13701.
(7) Section 13702.
(8) Section 13703.
(9) Section 13704.

(b) EFFECTIVE DATE.—The repeals made by this section shall take effect as if included in the enactment of the section to which they relate.

SA 5208. Mr. SANDERS (for himself and Mr. MERKLEY) proposed an amendment to amendment SA 5194 proposed by Mr. SCHUMER to the bill H.R. 5376, to provide for reconciliation pursuant to title II of S. Con. Res. 14; which was ordered to lie on the table; as follows:

At the end of title I, insert the following:

Subtitle E—Other Provisions

SEC. 14001. AMENDMENT OF 1986 CODE.

Except as otherwise expressly provided, whenever in this subtitle an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

PART 1—CHILD TAX CREDIT

SEC. 14101. EXTENSIONS AND MODIFICATIONS.

(a) EXTENSIONS.—

(1) EXTENSION OF CHILD TAX CREDIT.—Section 24(i) is amended—

(A) by striking ''January 1, 2022'' in the matter preceding paragraph (1) and inserting ''January 1, 2027'', and

(B) by inserting ''AND 2022'' after ''2021'' in the heading thereof.

(2) EXTENSION OF PROVISIONS RELATED TO POSSESSIONS OF THE UNITED STATES.—

(A) Section 24(k)(2)(B) is amended—

(i) by striking ''December 31, 2021'' in the matter preceding clause (i) and inserting ''December 31, 2026'', and

(ii) by striking ''AFTER 2021'' in the heading thereof and inserting ''AFTER 2026''.

(B) Section 24(k)(3)(C)(ii) is amended—

(i) in subclause (I), by striking ''in 2021'' and inserting ''after December 31, 2020, and before January 1, 2027'' after ''2021,'', and

(ii) in subclause (II), by striking ''December 31, 2021'' and inserting ''December 31, 2026''.

(C) The heading of section 24(k)(2)(A) is amended by inserting ''THROUGH 2026'' after ''2021''.

(b) EXTENSION AND MODIFICATION OF ADVANCE PAYMENT.—

(1) IN GENERAL.—Section 7527A is amended—

(A) in subsection (b)(1), by striking ''50 percent of'' and inserting ''100 percent (25 percent in the case of calendar year 2022) of'',

(B) in clauses (i) and (ii) of subsection (e)(4)(C), by striking ''in 2021'' and inserting ''after December 31, 2020, and before January 1, 2027'', and

(C) in subsection (f)—

(i) in paragraph (1), by striking ''or'',

(ii) in paragraph (2), by striking the period at the end and inserting '', or before October 1, 2022, or'', and

(iii) by adding at the end the following new paragraph: