(1) WAIVER AUTHORITY.—Upon the written request of the head of an agency, the Director may issue a written waiver of the requirements of subsection (b) if the Director determines that the agency generally issues very few or no rules.

(2) REVOCATION OF WAIVER.—The Director may revoke at any time a waiver issued under this subsection.

(3) PUBLIC AVAILABILITY OF WAIVERS.—The Director shall maintain a publicly available list of each agency that is operating under a waiver issued under this subsection.

(4) REQUIREMENT FOR WAIVER.—A waiver shall not be effective unless the written waiver and the written request of the agency are publicly available on the website of the Office of Management and Budget.

SA 5226. Mr. RISCH 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. [_____]. GAO REPORT ON INFLATIONARY IMPACT TO MOUNTAIN WEST STATES.

(a) IN GENERAL.—The Comptroller General of the United States shall—

(1) conduct a review of any inflationary impact of this Act on taxpayers with an annual income of not more than $400,000 in applicable States for each of fiscal years 2022 through 2025; and

(2) not later than April 1, 2026—

(A) publish a report on such review; and

(B) submit such report to—

(i) the congressional delegation of each applicable State; and

(ii) the governor of each applicable State.

(b) DEFINITION OF APPLICABLE STATE.—For purposes of this section, the term ''applicable State'' means Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, and Wyoming.

SA 5227. Mr. RISCH (for himself and Mr. CRAPO) submitted an amendment intended to be proposed to amendment SA 5194 submitted by Mr. SCHUMER and intended to be proposed 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:

On page 718, strike lines 11 through 16, and insert ''oversight of the distribution and use of funds appropriated under this Act.''.

SA 5228. Mr. RISCH submitted an amendment intended to be proposed to amendment SA 5194 submitted by Mr. SCHUMER and intended to be proposed 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 part 1 of subtitle A of title V, add the following:

SEC. 50112. PERMITTED AND APPROVED ENERGY PROJECTS.

Notwithstanding any other provision of this Act, no funds provided under this Act or an amendment made by this Act shall be used to block, delay, or restrict an energy project that is permitted and approved as of the date of enactment of this Act.

SA 5229. Mr. RISCH submitted an amendment intended to be proposed to amendment SA 5194 submitted by Mr. SCHUMER and intended to be proposed 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:

Strike section 50263.

SA 5230. Mr. RISCH submitted an amendment intended to be proposed to amendment SA 5194 submitted by Mr. SCHUMER and intended to be proposed 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:

Strike section 50262.

SA 5231. Mr. RISCH submitted an amendment intended to be proposed to amendment SA 5194 submitted by Mr. SCHUMER and intended to be proposed 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:

Strike section 50261.

SA 5232. Mr. SCOTT of South Carolina 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, add the following:

Subtitle ____—Additional Provisions

SEC. _____1. EXCLUSION FOR INCOME RECEIVED UNDER SEXUAL ABUSE AWARDS.

(a) IN GENERAL.—Section 104(a)(2) of the Internal Revenue Code of 1986 is amended by inserting ''or on account of sexual abuse'' after ''physical sickness''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to amounts received in taxable years beginning after December 31, 2022.

SEC. _____2. EXCLUSION FROM FEDERAL INCOME TAXATION RESTITUTION AND CIVIL DAMAGES AWARDED UNDER SECTIONS 1593 AND 1595 OF TITLE 18, UNITED STATES CODE.

(a) IN GENERAL.—Part III of subchapter B of chapter 1 of the Internal Revenue Code of 1986, as amended by section 9501(b)(4) of the American Rescue Plan Act of 2021 (Public Law 117–2), is amended by inserting before section 140 the following new section:

''SEC. 139J. CERTAIN AMOUNT RECEIVED AS RESTITUTION OR CIVIL DAMAGES AS RECOMPENSE FOR TRAFFICKING IN PERSONS.

''Gross income shall not include any civil damages, restitution, or other monetary award (including compensatory or statutory damages and restitution imposed in a criminal matter) awarded—

''(1) pursuant to an order of restitution under section 1593 of title 18, United States Code, or

''(2) in an action under section 1595 of title 18, United States Code.''.

(b) CONFORMING AMENDMENT.—The table of sections for part III of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting before the item relating to section 140 the following new item:

''Sec. 139J. Certain amount received as restitution or civil damages as recompense for trafficking in persons.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2022.

SEC. _____3. MODIFICATIONS TO EDUCATOR EXPENSE DEDUCTION.

(a) IN GENERAL.—Section 62 of the Internal Revenue Code of 1986 is amended—

(1) in subsection (a)(2)(D)—

(A) in the heading, by adding ''AND OTHER INSTRUCTIONAL SCHOOL PERSONNEL'' at the end, and

(B) in clause (ii)—

(i) by striking ''(other than nonathletic supplies for courses of instruction in health or physical education)'', and

(ii) by striking ''in the classroom'' and inserting ''as part of instructional activity'', and

(2) in subsection (d)(1)(A), by inserting ''interscholastic sports administrator or coach,'' after ''counselor,''.

(b) EDUCATOR EXPENSE DEDUCTION TO INCLUDE EARLY CHILDHOOD EDUCATORS.—Section 62 of the Internal Revenue Code of 1986 is amended—

(1) in subsection (a)(2)(D), by striking ''ELEMENTARY AND SECONDARY'' in the heading and inserting ''EARLY CHILDHOOD, ELEMENTARY, AND SECONDARY'';

(2) in subsection (d)(1)(A), by striking ''kindergarten through grade 12 teacher'' and inserting, ''early childhood or kindergarten through grade 12 teacher, educator''; and

(3) in subsection (d)(1)(B), by striking ''elementary education or secondary education'' and inserting ''early childhood education (through pre-kindergarten) or elementary or secondary education''.

(c) INCREASE IN DEDUCTION AMOUNT.—

(1) IN GENERAL.—Section 62(a)(2)(D) of the Internal Revenue Code of 1986 is amended by striking ''$250'' and inserting ''$500''.

(2) CONFORMING AMENDMENTS.—Section 62(d)(3) of the Internal Revenue Code of 1986 is amended—

(A) by striking ''2015'' and inserting ''2023'',

(B) by striking ''$250'' and inserting ''$500'', and

(C) by striking ''calendar year 2014'' and inserting ''calendar year 2022''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to expenses incurred in taxable years beginning after December 31, 2022.

SEC. _____4. EXTENSION OF LIMITATION ON DEDUCTION FOR STATE AND LOCAL TAXES.

(a) IN GENERAL.—Section 164(b)(6) of the Internal Revenue Code of 1986 is amended—

(1) by striking ''January 1, 2026'' and inserting ''January 1, 2032'', and

(2) by striking ''2025'' in the heading thereof and inserting ''2031''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2022.

SA 5233. Mr. SCOTT of South Carolina 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:

Section 10301(a)(1)(A)(i)(II) is amended by inserting '', and provided further that a portion of such funds shall be used to create and implement a plan to eliminate racial, political, regional, and socioeconomic discrepancies in the audit rates not later than 90 days from the date of enactment of this Act'' before the period at the end.

SA 5234. Mr. SCOTT of South Carolina 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: