(2) by adding at the end the following new subclause:

''(II) INCREASE.—In the case of taxable years beginning after December 31, 2022, the amount in subclause (I) shall be increased by $250,000.''.

(b) ALLOWANCE OF CREDIT.—

(1) IN GENERAL.—Paragraph (1) of section 3111(f) is amended—

(A) by striking ''for a taxable year, there shall be allowed'' and inserting ''for a taxable year—

''(A) there shall be allowed'',

(B) by striking ''equal to the'' and inserting ''equal to so much of the'',

(C) by striking the period at the end and inserting ''as does not exceed the limitation of subclause (I) of section 41(h)(4)(B)(i) (applied without regard to subclause (II) thereof), and'', and

(D) by adding at the end the following new subparagraph:

''(B) there shall be allowed as a credit against the tax imposed by subsection (b) for the first calendar quarter which begins after the date on which the taxpayer files the return specified in section 41(h)(4)(A)(ii) an amount equal to so much of the payroll tax credit portion determined under section 41(h)(2) as is not allowed as a credit under subparagraph (A).''.

(2) LIMITATION.—Paragraph (2) of section 3111(f) is amended—

(A) by striking ''paragraph (1)'' and inserting ''paragraph (1)(A)'', and

(B) by inserting '', and the credit allowed by paragraph (1)(B) shall not exceed the tax imposed by subsection (b) for any calendar quarter,'' after ''calendar quarter''.

(3) CARRYOVER.—Paragraph (3) of section 3111(f) is amended by striking ''the credit'' and inserting ''any credit''.

(4) DEDUCTION ALLOWED.—Paragraph (4) of section 3111(f) is amended—

(A) by striking ''credit'' and inserting ''credits'', and

(B) by striking ''subsection (a)'' and inserting ''subsection (a) or (b)''.

(c) AGGREGATION RULES.—Clause (ii) of section 41(h)(5)(B) is amended by striking ''the $250,000 amount'' and inserting ''each of the $250,000 amounts''.

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

SA 5351. Mr. TOOMEY submitted an amendment intended to be proposed 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:

In section 30002(c)(1), by inserting ''who prohibit from federally assisted housing any household that includes any individual who is subject to a lifetime registration requirement under a State sex offender registration program'' after ''property''.

SA 5352. Mr. TOOMEY 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. _____. RESCISSION OF AMERICAN RESCUE PLAN ACT FUNDING.

There is rescinded the unobligated balance of amounts made available under title III of the American Rescue Plan Act of 2021 (Public Law 117–2; 135 Stat. 53).

SA 5353. Mr. TOOMEY submitted an amendment intended to be proposed 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:

In section 30002(c), strike paragraph (1) and insert the following:

(1) the term ''eligible recipient'' means any owner or sponsor of eligible property for whom the community service requirements under section 12(c) of the United States Housing Act of 1937 (42 U.S.C. 1437j(c)) shall apply; and

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SA 5354. Mr. TOOMEY submitted an amendment intended to be proposed 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:

Strike section 30002(b) and insert the following:

(b) LOAN AND GRANT TERMS AND CONDITIONS.—

(1) IN GENERAL.—Amounts made available under this section shall be for direct loans, grants, and direct loans that can be converted to grants to eligible recipients that agree to an extended period of affordability for the property.

(2) REPORTING GREENHOUSE GAS EMISSIONS.—

(A) REPORTING REQUIREMENT.—A recipient of amounts made available under this section shall annually report to the Secretary, until the end of the extended period of affordability described in paragraph (1), the scope 1 emissions, scope 2 emissions, and scope 3 emissions of the recipient for the preceding year.

(B) DEFINITIONS.—For purposes of this paragraph, with respect to a recipient of amounts made available under this section:

(i) DIRECT GREENHOUSE GAS EMISSIONS.—The term ''direct greenhouse gas emissions'' means greenhouse gas emissions expressed in metric tons of carbon dioxide equivalent from operations that are owned or controlled by the recipient.

(ii) GREENHOUSE GAS.—The term ''greenhouse gas'' means carbon dioxide, methane, nitrous oxide, nitrogen trifluoride, hydrofluorocarbons, perfluorocarbons, and sulfur hexafluoride.

(iii) INDIRECT GREENHOUSE GAS EMISSIONS.—The term ''indirect greenhouse gas emissions'' means greenhouse gas emissions expressed in metric tons of carbon dioxide equivalent that result from the activities of the recipient, but occur at sources not owned or controlled by the recipient.

(iv) SCOPE 1 EMISSIONS.—The term ''scope 1 emissions'' means direct greenhouse gas emissions.

(v) SCOPE 2 EMISSIONS.—The term ''scope 2 emissions'' means indirect greenhouse gas emissions from the generation of purchased or acquired electricity, steam, heat, or cooling that is consumed by operations owned or controlled by the recipient.

(vi) SCOPE 3 EMISSIONS.—The term ''scope 3 emissions'' means all indirect greenhouse gas emissions that—

(I) are not scope 2 emissions; and

(II) occur in the upstream activities or downstream activities of the value chain of the recipient.

SA 5355. Mr. TOOMEY submitted an amendment intended to be proposed 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:

Strike section 30002(a)(1) and insert the following:

(1) $837,500,000, to remain available until September 30, 2028, for the cost of providing direct loans, and for grants, as provided for in subsection (b), including to subsidize gross obligations for the principal amount of direct loans, not to exceed $4,000,000,000, to fund projects that improve security, prevent crime, and increase resident safety;

SA 5356. Mr. RUBIO submitted an amendment intended to be proposed 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:

On page 390, strike lines 1 through 18 and insert the following:

''(7) EXCLUDED ENTITIES.—For purposes of this section, the term 'new clean vehicle' shall not include—

''(A) any vehicle with respect to which any of the applicable critical minerals contained in the battery of such vehicle (as described in subsection (e)(1)(A)) were extracted, processed, or recycled—

''(i) by a foreign entity of concern (as defined in section 40207(a)(5) of the Infrastructure Investment and Jobs Act (42 U.S.C. 18741(a)(5))), or

''(ii) in—

''(I) the People's Republic of China,

''(II) the Russian Federation,

''(III) the Islamic Republic of Iran,

''(IV) the Democratic People's Republic of Korea, or

''(V) the Republic of Belarus, or

''(B) any vehicle with respect to which any of the components contained in the battery of such vehicle (as described in subsection (e)(2)(A)) were manufactured or assembled—

''(i) by a foreign entity of concern (as so defined), or

''(ii) in any nation described in subparagraph (A)(ii).''.

SA 5357. Mr. RUBIO submitted an amendment intended to be proposed 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 appropriate place, insert the following:

SEC. _____. CVV REQUIREMENT FOR ONLINE CONTRIBUTIONS TO POLITICAL ORGANIZATIONS.

(a) IN GENERAL.—Section 527 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

''(m) CVV REQUIREMENT FOR ONLINE CONTRIBUTIONS.—An organization shall not be treated as an organization described in this section unless, in the case of any Internet credit card contribution accepted by such organization, the individual or entity making such contribution is required, at the time such contribution is made, to disclose the credit verification value of such credit card.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to contributions made in taxable years beginning after the date of the enactment of this Act.

SA 5358. Ms. COLLINS submitted an amendment intended to be proposed 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: