Treasury (or the Secretary's delegate) may provide.

(3) APPLICATION FOR ADJUSTMENT OF OVERPAYMENT OF ESTIMATED INCOME TAX.—An application for adjustment of overpayment of estimated income tax under section 6425 of the Internal Revenue Code of 1986 by reason of section 38(e) of such Code shall not fail to be treated as timely filed if filed not later than the date which is 120 days after the date of the enactment of this Act.

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending after December 31, 2018.

SA 2605. Mr. RUBIO submitted an amendment intended to be proposed to amendment SA 2499 proposed by Mr. MCCONNELL to the bill S. 178, to condemn gross human rights violations of ethnic Turkic Muslims in Xinjiang, and calling for an end to arbitrary detention, torture, and harassment of these communities inside and outside China; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. LIMIT ON PPP LOANS TO ENTITIES THAT ARE CONNECTED TO THE PEOPLE'S REPUBLIC OF CHINA.

Section 7(a)(36)(A)(iv) of the Small Business Act (15 U.S.C. 636(a)(36)(A)(iv)) is amended to read as follows:

''(iv) the term 'eligible recipient'—

''(I) means an individual or entity that is eligible to receive a covered loan; and

''(II) does not include any business concern or entity—

''(aa) for which an entity created in or organized under the laws of the People's Republic of China or the Special Administrative Region of Hong Kong, or that has significant operations in the People's Republic of China or the Special Administrative Region of Hong Kong, owns or holds, directly or indirectly, not less than 20 percent of the economic interest of the business concern or entity, including as equity shares or a capital or profit interest in a limited liability company or partnership; or

''(bb) that retains, as a member of the board of directors of the business concern, a person who is a resident of the People's Republic of China;''.

SA 2606. Mrs. LOEFFLER submitted an amendment intended to be proposed to amendment SA 2499 proposed by Mr. MCCONNELL to the bill S. 178, to condemn gross human rights violations of ethnic Turkic Muslims in Xinjiang, and calling for an end to arbitrary detention, torture, and harassment of these communities inside and outside China; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. ADDITIONAL ELIGIBLE EXPENSES.

(a) ALLOWABLE USE OF PPP LOAN.—Section 7(a)(36)(F)(i) of the Small Business Act (15 U.S.C. 636(a)(36)(F)(i)) is amended—

(1) in subclause (VI), by striking ''and'' at the end;

(2) in subclause (VII), by striking the period at the end and inserting ''; and''; and

(3) by adding at the end the following:

''(VIII) covered operations expenditures, as defined in section 1106(a) of the CARES Act (15 U.S.C. 9005(a)).''.

(b) LOAN FORGIVENESS.—Section 1106 of the CARES Act (15 U.S.C. 9005) is amended—

(1) in subsection (a)—

(A) by redesignating paragraphs (3) through (8) as paragraphs (4) through (9), respectively;

(B) by inserting after paragraph (2) the following:

''(3) the term 'covered operations expenditure' means a payment for any business software or cloud computing service that facilitates business operations, product or service delivery, the processing, payment, or tracking of payroll expenses, human resources, sales and billing functions, or accounting or tracking of supplies, inventory, records and expenses;''; and

(C) in paragraph (8), as so redesignated—

(i) in subparagraph (C), by striking ''and'' at the end; and

(ii) by adding at the end the following:

''(E) covered operations expenditures; and'';

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

''(5) Any covered operations expenditure.'';

(3) in subsection (d)(8), by inserting ''any payment on any covered operations expenditure,'' after ''rent obligation,''; and

(4) in subsection (e)—

(A) in paragraph (2), by inserting ''payments on covered operations expenditures,'' after ''lease obligations,''; and

(B) in paragraph (3)(B), by inserting ''make payments on covered operations expenditures,'' after ''rent obligation,''.

SA 2607. Ms. ERNST submitted an amendment intended to be proposed to amendment SA 2499 proposed by Mr. MCCONNELL to the bill S. 178, to condemn gross human rights violations of ethnic Turkic Muslims in Xinjiang, and calling for an end to arbitrary detention, torture, and harassment of these communities inside and outside China; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. BUSINESSES EMPLOYING ESSENTIAL CRITICAL INFRASTRUCTURE WORKERS.

(a) IN GENERAL.—Section 7(a)(36)(D)(iii) of the Small Business Act (15 U.S.C. 636(a)(36)(D)(iii) is amended—

(1) by striking ''During'' and inserting the following:

''(I) IN GENERAL.—During''; and

(2) by adding at the end the following:

''(II) BUSINESS CONCERNS EMPLOYING ESSENTIAL CRITICAL INFRASTRUCTURE WORKERS.—

''(aa) DEFINITION.—In this subclause, the term 'critical infrastructure business concern' means a business concern that—

''(AA) employs 1 or more essential critical infrastructure workers (as defined in guidance from the Secretary of Homeland Security);

''(BB) employs not more than 500 employees per physical location of the business concern; and

''(CC) has operations that, if organized as a separate business entity, would be assigned a North American Industry Classification System code beginning with 72 at the time of the disbursal.

''(bb) ELIGIBILITY.—During the covered period, any critical infrastructure business concern shall be eligible to receive a covered loan.

''(cc) APPLICATION OF LOAN AND FORGIVENESS REQUIREMENTS.—For purposes of determining the loan amount and applying all other requirements and terms under this paragraph or section 1106 of the CARES Act (15 U.S.C. 9005) with respect to a critical infrastructure business concern, the eligible recipient of the covered loan shall be that portion of the critical infrastructure business concern that, if organized as a separate business entity, would be assigned a North American Industry Classification System code beginning with 72.''.

SA 2608. Mr. YOUNG (for himself and Mr. SASSE) submitted an amendment intended to be proposed to amendment SA 2499 proposed by Mr. MCCONNELL to the bill S. 178, to condemn gross human rights violations of ethnic Turkic Muslims in Xinjiang, and calling for an end to arbitrary detention, torture, and harassment of these communities inside and outside China; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. IMPROVEMENTS TO STATE UNEMPLOYMENT SYSTEMS AND STRENGTHENING PROGRAM INTEGRITY.

(a) UNEMPLOYMENT COMPENSATION SYSTEMS.—

(1) IN GENERAL.—Section 303(a) of the Social Security Act (42 U.S.C. 503(a)) is amended—

(A) in the matter preceding paragraph (1), by striking ''provision for—'' and inserting ''provision for each of the following:'';

(B) at the end of each of paragraphs (1) through (10) and paragraph (11)(B), by striking ''; and'' and inserting a period; and

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

''(13) The State system shall, in addition to meeting the requirements under section 1137, meet the following requirements:

''(A) The system shall be capable of handling a surge of claims that would represent a twentyfold increase in claims from January 2020 levels, occurring over a one-month period.

''(B) The system shall be capable of—

''(i) adjusting wage replacement levels for individuals receiving unemployment compensation;

''(ii) adjusting weekly earnings disregards, including the ability to adjust such disregards in relation to an individual's earnings or weekly benefit amount; and

''(iii) providing for wage replacement levels that vary based on the duration of benefit receipt.

''(C) The system shall have in place an automated process for receiving and processing claims for disaster unemployment assistance under section 410(a) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5177(a)), with flexibility to adapt rules regarding individuals eligible for assistance and the amount payable.

''(D) In the case of a State that makes payments of short-time compensation under a short-time compensation program (as defined in section 3306(v) of the Internal Revenue Code of 1986), the system shall have in place an automated process of receiving and processing claims for short-time compensation.

''(E) The system shall have in place an automated process for receiving and processing claims for—

''(i) unemployment compensation for Federal civilian employees under subchapter I of chapter 85 of title 5, United States Code;

''(ii) unemployment compensation for ex-servicemembers under subchapter II of chapter 85 of title 5, United States Code; and

''(iii) trade readjustment allowances under sections 231 through 233 of the Trade Act of 1974 (19 U.S.C. 2291–2293).''.

(2) EFFECTIVE DATE.—The amendment made by paragraph (1) shall apply to weeks of unemployment beginning on or after the earlier of—