

DC Tax Flash: Senate GOP Relief Bill Blocked on Procedural Vote

Tax Alert
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A [virus relief bill](#) sponsored by Senate Republican leaders ran aground today on a procedural vote that blocked the legislation from advancing to the floor for debate. The motion to invoke cloture on the bill failed on a 52-47 tally. Sixty votes were needed to move forward with the bill. All Democrats voted against it. Sen. Rand Paul (R-KY) was the only Republican opponent of the bill.

The Delivering Immediate Relief to America's Families, Schools and Small Businesses Act is a slimmed-down Republican relief package that would reportedly cost about \$600 billion. Democrats in Congress opposed the bill as insufficient. They support a far more ambitious rescue plan that would cost more than \$2 trillion.

The Senate GOP proposal includes the following major provisions:

- Liability protections for businesses, schools and health care workers
- Authorization for states to provide a \$300 weekly unemployment bonus
- \$257 billion in new funding for the [Paycheck Protection Program](#)
- New rules to secure domestic medical and critical mineral supply stream
- Emergency funding for various initiatives, including education, child care, mail delivery, contact tracing, vaccine research and virus therapies, agriculture and livestock, and more

On tax policy, the bill would double the [CARES Act above-the-line deduction for charitable contributions](#) in 2020, create a temporary tax credit for certain contributions to scholarship-granting institutions, and temporarily expand 529 savings accounts to cover certain public and private K-12 education expenses.

A summary of the GOP bill is [posted here](#). The bill text is [posted here](#).

With the demise of the Senate GOP bill, attention may shift back to broader negotiations between the White House and congressional leaders. Although those talks remain stalled, Treasury Secretary Steven Mnuchin has repeatedly said that he wants the negotiations to resume.

In the House, tax policy responses to the virus outbreak will be the topic of a [hearing](#) tomorrow in the Ways and Means Committee. The Subcommittee on Select Revenue Measures will host the following witnesses:

- Betsey Stevenson PhD., Professor of Economics and Public Policy, University of Michigan
- Marc H. Morial, President, National Urban League
- Tom Colicchio, Chef and Owner, Crafted Hospitality
- Nakitta Long, Winston-Salem, North Carolina
- Alex Brill, Resident Fellow, American Enterprise Institute

The official title of the hearing is "Consequences of Inaction on COVID Tax Legislation." More information is [posted here](#).

[Miller & Chevalier Coronavirus Task Force](#)

The outbreak of COVID-19 is creating significant business and legal challenges for companies throughout the world. In response to client demand, the firm has formed an interdisciplinary task force to help businesses navigate these issues.

[COVID-19 Resource Library](#)

We also maintain a resource library of [legislative responses](#) and [regulatory guidance](#) related to COVID-19.

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