

However, recording artists are not given the same treatment, and are forced instead to amortize their production expenses over a number of years.

The HITS Act would allow qualified sound recording producers to deduct 100% of recording production expenses—up to \$150,000—in the year they are incurred, rather than in later years.

Because this change would simply accelerate a tax deduction that already exists, the bill's expected cost would be minimal.

In addition, because the deduction would be capped at \$150,000 per production, our legislation would benefit smaller, independent musicians and music producers rather than large companies.

The coronavirus pandemic has had a dramatic impact on music creators around the Nation. Our bill would help create parity between musical creators and other creative producers, stimulate the economy, and get music makers back to work.

I hope my colleagues will join me in support of this bill. Thank you, Mr. President, and I yield the floor.

By Mr. THUNE (for himself, Ms. STABENOW, Mr. PORTMAN, Ms. BALDWIN, Mrs. CAPITO, and Mr. CARDIN):

S. 773. A bill to enable certain hospitals that were participating in or applied for the drug discount program under section 340B of the Public Health Service Act prior to the COVID-19 public health emergency to temporarily maintain eligibility for such program, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

Mr. THUNE. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 773

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. ELIGIBILITY EXCEPTION FOR THE DRUG DISCOUNT PROGRAM DUE TO THE COVID-19 PUBLIC HEALTH EMERGENCY.

(a) IN GENERAL.—Notwithstanding any other provision of law, a hospital described in subsection (b) that, for an applicable calendar quarter, otherwise meets the requirements for being a covered entity under subparagraph (L), (M), or (O) of subsection (a)(4) of section 340B of the Public Health Service Act (42 U.S.C. 256b) and is in compliance with all other requirements of the program under such section, but that, for such calendar quarter, does not meet the applicable requirement for the disproportionate share adjustment percentage described in subsection (c), shall be deemed a covered entity under such respective subparagraph for such applicable calendar quarter.

(b) HOSPITALS.—A hospital described in this subsection is—

(1) an entity that, on the day before the first day of the COVID-19 public health emergency, was a covered entity described in

subparagraph (L), (M), or (O) of subsection (a)(4) of section 340B of the Public Health Service Act participating in the drug discount program under such section; or

(2) an entity that—

(A) prior to the COVID-19 public health emergency, submitted an application for participation in such program as a covered entity described in subparagraph (L), (M), or (O) of section 340B(a)(4) of the Public Health Service Act;

(B) prior to or during such emergency, was approved for such participation; and

(C) during such emergency, began participating in such program.

(c) APPLICABLE REQUIREMENT FOR DISPROPORTIONATE SHARE ADJUSTMENT PERCENTAGE.—The applicable requirement for the disproportionate share adjustment percentage described in this subsection is—

(1) in the case of a hospital described in subsection (a) that otherwise meets the requirements under subparagraph (L) or (M) of section 340B(a)(4) of the Public Health Service Act, the requirement under subparagraph (L)(ii) of such section; and

(2) in the case of a hospital described in subsection (a) that otherwise meets the requirements under subparagraph (O) of such section 340B(a)(4), the requirement with respect to the disproportionate share adjustment percentage described in such subparagraph (O).

(d) DEFINITIONS.—In this section:

(1) APPLICABLE CALENDAR QUARTER.—The term “applicable calendar quarter” means a calendar quarter for which eligibility for the drug discount program under section 340B of the Public Health Service Act (42 U.S.C. 256b) is based on a cost reporting period for which the COVID-19 public health emergency is in effect for all or part of such cost reporting period.

(2) COVERED ENTITY.—The term “covered entity” has the meaning given such term in section 340B(a)(4) of the Public Health Service Act (42 U.S.C. 256b(a)(4)).

(3) COVID-19 PUBLIC HEALTH EMERGENCY.—The term “COVID-19 public health emergency” means the public health emergency declared by the Secretary of Health and Human Services under section 319 of the Public Health Service Act (42 U.S.C. 247d) on January 31, 2020, with respect to COVID-19.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 115—SUPPORTING THE GOALS AND IDEALS OF SOCIAL WORK MONTH AND WORLD SOCIAL WORK DAY ON MARCH 16, 2021

Ms. STABENOW (for herself and Ms. SINEMA) submitted the following resolution; which was referred to the Committee on Health, Education, Labor, and Pensions:

S. RES. 115

Whereas, for decades, social workers have dedicated their work to improving human well-being and enhancing the basic needs of all people, especially the most vulnerable;

Whereas the theme for Social Work Month 2021, “Social Workers Are Essential”, embodies the heroic contributions social workers have made to the United States, including the work social workers have done to heal the United States during the COVID-19 pandemic, racial unrest, economic uncertainty, and political divisiveness;

Whereas social workers have always been present to help in times of crisis, including by—

(1) helping people overcome issues such as death and grief; and

(2) helping people and communities recover from natural disasters, including fires, hurricanes, and earthquakes;

Whereas social workers have helped the United States live up to its value of equality by successfully advocating for equal rights for all people, no matter their race, sexual identity, gender, gender expression, culture, or religion;

Whereas the social work profession is one of the fastest growing professions in the United States, with nearly 800,000 people expected to be employed as social workers by 2028;

Whereas social workers work in all parts of society to empower people to live to their fullest potential;

Whereas school social workers have worked with families and schools throughout the COVID-19 pandemic to ensure students reach their full academic and personal potential;

Whereas social workers play a crucial role in the United States health care system and have played a key role in the response of the United States to the COVID-19 pandemic, including by helping individuals, families, and communities cope with the epidemic;

Whereas, for generations, social workers have advocated for positive changes that have made the United States a better place to live, including by—

(1) urging policymakers to adopt the minimum wage;

(2) improving workplace safety; and

(3) enacting social safety net programs that help ameliorate hunger, homelessness, and poverty;

Whereas social workers, one of the largest groups of mental health care providers in the United States, work daily to help people, whether in person or remotely, overcome substance use disorders and mental illnesses, including depression and anxiety; and

Whereas social workers stand ready to assist the United States in overcoming present and future challenges, including by—

(1) providing sufficient access to mental health and social care services;

(2) ensuring that all individuals in the United States can meet their basic human needs; and

(3) advancing racial equity and the dignity of all individuals: Now, therefore, be it

Resolved, That the Senate—

(1) supports the goals and ideals of Social Work Month and World Social Work Day on March 16, 2021;

(2) acknowledges the diligent efforts of individuals and groups who promote the importance of social work and observe Social Work Month and World Social Work Day;

(3) encourages individuals to engage in appropriate ceremonies and activities to promote further awareness of the life-changing role that social workers play; and

(4) recognizes with gratitude the contributions of the millions of caring individuals who have chosen to serve their communities through social work.

SENATE RESOLUTION 116—COMMEMORATING THE 60TH ANNIVERSARY OF THE BAY OF PIGS OPERATION AND REMEMBERING THE MEMBERS OF BRIGADA DE ASALTO 2506 (ASSAULT BRIGADE 2506)

Mr. RUBIO (for himself and Mr. MENENDEZ) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 116

Whereas April 17, 2021, marks the 60th anniversary of the first day of the Bay of Pigs operation, an event held dear in the hearts of many who long for the return of freedom, democracy, and justice to Cuba;

Whereas the Communist dictatorship in Cuba that resulted from the January 1, 1959, revolution in Cuba has systematically denied the Cuban people their most basic human rights and fundamental freedoms;

Whereas, from 1959 until his death in 2016, dictator Fidel Castro, who promised to implement a revolution against tyranny, systematically violated the human rights of the Cuban people, curtailed freedom of the press, arbitrarily imprisoned and killed an untold number of members of the political opposition in Cuba, and confiscated the properties of citizens of Cuba and the United States;

Whereas the men and women participating in the Bay of Pigs operation assumed the title of Brigada de Asalto 2506 (Assault Brigade 2506), which was named after the serial number (2506) of Carlos Rodriguez Santana, a founding member of the brigade who died during training exercises in September 1960;

Whereas Assault Brigade 2506 consisted of individuals, primarily Cuban exiles in the United States, from diverse backgrounds, including doctors, nurses, engineers, architects, priests, cooks, musicians, actors, business owners, barbers, bankers, construction workers, office clerks, students, pilots, and many other individuals representing different sectors in Cuba;

Whereas, on April 17, 1961, approximately 1,400 individuals selflessly volunteered to free the Cuban people from tyranny;

Whereas, in the ensuing days, and in the course of a battle against the Cuban military, which was superior in manpower and firepower, more than 100 men lost their lives;

Whereas the events of April 17 through April 20, 1961, ended with the capture and imprisonment of 1,204 members or more than 75 percent of Assault Brigade 2506;

Whereas a large number of the 1,204 captured members of Assault Brigade 2506 were imprisoned in deplorable conditions for close to 18 months, subjected to harsh and inhumane treatment, and later sentenced without due process to 30 years of imprisonment;

Whereas, in September 1961, the Cuban regime executed 5 members of Assault Brigade 2506 who had been captured during the operation;

Whereas 67 members of Assault Brigade 2506 died in combat, including 4 American pilots and 10 Cuban pilots and navigators, 10 members died while trying to flee Cuba on a fishing boat that drifted in the Gulf of Mexico for almost 15 days, 10 members died while being transported to prison by their Cuban captors inside a sealed truck with limited oxygen, 9 members were executed by firing squads, and 3 members died while in prison due to lack of medical attention;

Whereas one of the most heinous acts relating to the operation was ordered by then Captain Osmany Cienfuegos, who forced nearly 100 male prisoners into a closed trailer in which they were transported for 8 hours with limited oxygen;

Whereas the Cuban regime is a party to the Geneva Conventions of 1949, which require the humane treatment of prisoners of war;

Whereas, in March 1962, as the trial of the captured fighters approached, the President of the International Committee of the Red Cross (ICRC) appealed to Cuban dictator Fidel Castro, asking that the provisions of Article 3 of the Geneva Convention relative to the Treatment of Prisoners of War, done at Geneva August 12, 1949, be fully applied, and for permission to visit the prisoners, but all the requests went unanswered;

Whereas the 1,113 members of Assault Brigade 2506 who finally returned to the United States after the operation have made significant and valuable contributions to the United States, while never forgetting their beloved homeland;

Whereas, on December 29, 1962, President John Fitzgerald Kennedy was presented with the banner of Assault Brigade 2506 that had reached the shores of Cuba during the operation, and the President pledged, "I can assure you that this flag will be returned to this brigade in a free Havana.";

Whereas, on April 24, 1986, a joint resolution (Public Law 99-279; 100 Stat. 398) was approved "Commemorating the twenty-fifth anniversary of the Bay of Pigs invasion to liberate Cuba from Communist tyranny.";

Whereas Cuba's authoritarian regime continues to arbitrarily detain thousands of critics, activists, and opponents; and

Whereas the Cuban people continue to struggle and demand respect for democratic values, civil liberties, freedom, and justice: Now, therefore, be it

Resolved, That the Senate—

(1) remembers and pays tribute to the brave and courageous members of Brigada de Asalto 2506 (Assault Brigade 2506), both living and deceased;

(2) calls on the Government of the United States to continue to support policies that promote the respect for democratic principles, civil liberties, freedom, and justice in Cuba, in a manner consistent with the aspirations of the Cuban people;

(3) recognizes that individual members of Assault Brigade 2506 later joined the United States Armed Forces and fought in the Vietnam war; and

(4) recognizes that many veterans of the Bay of Pigs operation settled across the United States to become productive members of the society of the United States, including public officials and industry leaders.

SENATE RESOLUTION 117—EXPRESSING SUPPORT FOR THE FULL IMPLEMENTATION OF THE GOOD FRIDAY AGREEMENT, OR THE BELFAST AGREEMENT, AND SUBSEQUENT AGREEMENTS AND ARRANGEMENTS FOR IMPLEMENTATION TO SUPPORT PEACE ON THE ISLAND OF IRELAND

Mr. MENENDEZ (for himself, Ms. COLLINS, Mr. MURPHY, Mr. LEAHY, Mr. MARKEY, Mr. COONS, Mr. DURBIN, Mr. SCHUMER, Ms. CANTWELL, Mr. CASEY, Mr. BOOKER, Mr. KAINE, Mrs. SHAHEEN, Mr. CARDIN, and Mr. REED) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 117

Whereas, on April 10, 1998, the Government of Ireland and the Government of the United Kingdom signed the Good Friday Agreement, also known as the "Belfast Agreement";

Whereas the goals of the Good Friday Agreement were to bring a new era of devolved government and democracy to Northern Ireland, end violence, and ensure peace for the people of the island of Ireland;

Whereas the successful negotiation of the Good Friday Agreement stands as a historic and groundbreaking success that has proven critical to the decades of relative peace that have followed;

Whereas the return to power sharing in 2020 after the collapse of power-sharing institutions in 2017 creates new opportunities for strengthening peace and reconciliation in Northern Ireland;

Whereas the agreement between the United Kingdom and the European Union on the withdrawal of the United Kingdom from the European Union, and the protocol to that agreement on Northern Ireland preserving an open border on the island of Ireland (in this preamble referred to as the "Northern Ireland Protocol"), are intended to protect the peace forged under the Good Friday Agreement;

Whereas, despite the historic progress of the Good Friday Agreement and subsequent agreements, including the Stormont House Agreement agreed to in December 2014, important issues remain unresolved in Northern Ireland, including the passage of a Bill of Rights, securing justice for all victims of violence, including state-sponsored violence, and reducing sectarian divisions and promoting reconciliation;

Whereas section 6 of the Good Friday Agreement ("Rights, Safeguards and Equality of Opportunity") recognizes "the importance of respect, understanding and tolerance in relation to linguistic diversity" as part of "the cultural wealth of the island of Ireland" and declares the Government of the United Kingdom will seek ways to encourage the use of and education in the Irish language and provide opportunities for Irish language arts;

Whereas the reintroduction of barriers, checkpoints, or personnel on the island of Ireland, also known as a "hard border", including through the invocation of Article 16 of the Northern Ireland Protocol, would threaten the successes of the Good Friday Agreement;

Whereas the United States Congress played a prominent role in support of negotiations of the Good Friday Agreement and has taken a leading role in promoting peace on the island of Ireland more broadly; and

Whereas Congress greatly values the close relationships the United States shares with both the United Kingdom and Ireland and stands steadfastly committed to supporting the peaceful resolution of any and all political challenges in Northern Ireland: Now, therefore, be it

Resolved, That the Senate—

(1) urges the United Kingdom and the European Union to support peace on the island of Ireland and the principles, objectives, and commitments of the Good Friday Agreement, also known as the "Belfast Agreement";

(2) expresses support for the full implementation of the Good Friday Agreement and subsequent agreements, including the Stormont House Agreement agreed to in December 2014, as well as the protocol on Northern Ireland to the agreement on the withdrawal of the United Kingdom from the European Union (in this resolution referred to as the "Northern Ireland Protocol");

(3) congratulates all parties in Northern Ireland for the return in January 2020 to a power-sharing agreement;

(4) urges all parties in Northern Ireland to work collectively to ensure the implementation of all commitments of the Good Friday Agreement and subsequent agreements so that all of the institutions of the Good Friday Agreement can operate successfully and sustainably and that ongoing political challenges can be overcome;

(5) calls for continuing attention and action to resolve the injustices of past violence, including state-sponsored violence;

(6) supports the passage of a Bill of Rights for Northern Ireland and the right of all the people on the island of Ireland to self-determine their future as provided for in the Good Friday Agreement;

(7) encourages renewed attention to educational and cultural efforts that will ensure the rich language, literature, and arts of