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Text of U.S. Senate's "phase 3" coronavirus bill (COVID-19)

The U.S. Senate this evening released text of a bill—the “Coronavirus Aid, Relief, and Economic Security Act” (CARES Act)—to serve as the “phase 3” COVID-19 bill.

Read text of the [883-page bill](#) [PDF 1.08 MB]. The bill includes tax and revenue provisions (that begin on page 144).

There are reports the bill may be refiled later tonight—and thus it could be slightly modified. There are also reports that the Senate could possibly vote on this bill as early as this evening.

The purpose of this report is to provide the legislative language of this bill. A report of initial impressions of the tax provisions in the bill will shortly be provided by KPMG.

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