

In the House of Representatives, U. S.,

June 11, 2015.

Resolved, That the House agree to the amendment of the Senate to the title of the bill (H.R. 1295) entitled “An Act to amend the Internal Revenue Code of 1986 to improve the process for making determinations with respect to whether organizations are exempt from taxation under section 501(c)(4) of such Code.” and be it further

Resolved, That the House agree to the amendment of the Senate to the text of the aforementioned bill, with the following

HOUSE AMENDMENT TO SENATE AMENDMENT:

In lieu of the matter proposed to be inserted by the amendment of the Senate to the text of the bill, insert the following:

1 ***SECTION 1. SHORT TITLE; TABLE OF CONTENTS.***

2 (a) *SHORT TITLE.*—*This Act may be cited as the*
3 *“Trade Preferences Extension Act of 2015”.*

4 (b) *TABLE OF CONTENTS.*—*The table of contents for*
5 *this Act is as follows:*

Sec. 1. Short title; table of contents.

TITLE I—EXTENSION OF AFRICAN GROWTH AND OPPORTUNITY ACT

Sec. 101. Short title.

Sec. 102. Findings.

Sec. 103. Extension of African Growth and Opportunity Act.

Sec. 104. Modifications of rules of origin for duty-free treatment for articles of beneficiary sub-Saharan African countries under Generalized System of Preferences.

- Sec. 105. Monitoring and review of eligibility under Generalized System of Preferences.*
- Sec. 106. Promotion of the role of women in social and economic development in sub-Saharan Africa.*
- Sec. 107. Biennial AGOA utilization strategies.*
- Sec. 108. Deepening and expanding trade and investment ties between sub-Saharan Africa and the United States.*
- Sec. 109. Agricultural technical assistance for sub-Saharan Africa.*
- Sec. 110. Reports.*
- Sec. 111. Technical amendments.*
- Sec. 112. Definitions.*

TITLE II—EXTENSION OF GENERALIZED SYSTEM OF PREFERENCES

- Sec. 201. Extension of Generalized System of Preferences.*
- Sec. 202. Authority to designate certain cotton articles as eligible articles only for least-developed beneficiary developing countries under Generalized System of Preferences.*
- Sec. 203. Application of competitive need limitation and waiver under Generalized System of Preferences with respect to articles of beneficiary developing countries exported to the United States during calendar year 2014.*
- Sec. 204. Eligibility of certain luggage and travel articles for duty-free treatment under the Generalized System of Preferences.*

TITLE III—EXTENSION OF PREFERENTIAL DUTY TREATMENT PROGRAM FOR HAITI

- Sec. 301. Extension of preferential duty treatment program for Haiti.*

TITLE IV—TARIFF CLASSIFICATION OF CERTAIN ARTICLES

- Sec. 401. Tariff classification of recreational performance outerwear.*
- Sec. 402. Duty treatment of protective active footwear.*
- Sec. 403. Effective date.*

TITLE V—MISCELLANEOUS PROVISIONS

- Sec. 501. Report on contribution of trade preference programs to reducing poverty and eliminating hunger.*

TITLE VI—OFFSETS

- Sec. 601. Customs user fees.*
- Sec. 602. Time for payment of corporate estimated taxes.*
- Sec. 603. Elimination of modification of the Medicare sequester for fiscal year 2024.*
- Sec. 604. Payee statement required to claim certain education tax benefits.*
- Sec. 605. Special rule for educational institutions unable to collect TINs of individuals with respect to higher education tuition and related expenses.*
- Sec. 606. Penalty for failure to file correct information returns and provide payee statements.*

1 **TITLE I—EXTENSION OF AFRI-**
2 **CAN GROWTH AND OPPOR-**
3 **TUNITY ACT**

4 **SEC. 101. SHORT TITLE.**

5 *This title may be cited as the “AGOA Extension and*
6 *Enhancement Act of 2015”.*

7 **SEC. 102. FINDINGS.**

8 *Congress finds the following:*

9 *(1) Since its enactment, the African Growth and*
10 *Opportunity Act has been the centerpiece of trade re-*
11 *lations between the United States and sub-Saharan*
12 *Africa and has enhanced trade, investment, job cre-*
13 *ation, and democratic institutions throughout Africa.*

14 *(2) Trade and investment, as facilitated by the*
15 *African Growth and Opportunity Act, promote eco-*
16 *nomie growth, development, poverty reduction, democ-*
17 *racy, the rule of law, and stability in sub-Saharan*
18 *Africa.*

19 *(3) Trade between the United States and sub-Sa-*
20 *haran Africa has more than tripled since the enact-*
21 *ment of the African Growth and Opportunity Act in*
22 *2000, and United States direct investment in sub-Sa-*
23 *haran Africa has grown almost sixfold.*

24 *(4) It is in the interest of the United States to*
25 *engage and compete in emerging markets in sub-Sa-*

1 *haran African countries, to boost trade and invest-*
2 *ment between the United States and sub-Saharan Af-*
3 *rican countries, and to renew and strengthen the Afri-*
4 *can Growth and Opportunity Act.*

5 *(5) The long-term economic security of the*
6 *United States is enhanced by strong economic and po-*
7 *litical ties with the fastest-growing economies in the*
8 *world, many of which are in sub-Saharan Africa.*

9 *(6) It is a goal of the United States to further*
10 *integrate sub-Saharan African countries into the glob-*
11 *al economy, stimulate economic development in Afri-*
12 *ca, and diversify sources of growth in sub-Saharan*
13 *Africa.*

14 *(7) To that end, implementation of the Agree-*
15 *ment on Trade Facilitation of the World Trade Orga-*
16 *nization would strengthen regional integration efforts*
17 *in sub-Saharan Africa and contribute to economic*
18 *growth in the region.*

19 *(8) The elimination of barriers to trade and in-*
20 *vestment in sub-Saharan Africa, including high tar-*
21 *iffs, forced localization requirements, restrictions on*
22 *investment, and customs barriers, will create opportu-*
23 *nities for workers, businesses, farmers, and ranchers*
24 *in the United States and sub-Saharan African coun-*
25 *tries.*

1 (9) *The elimination of such barriers will im-*
2 *prove utilization of the African Growth and Oppor-*
3 *tunity Act and strengthen regional and global inte-*
4 *gration, accelerate economic growth in sub-Saharan*
5 *Africa, and enhance the trade relationship between*
6 *the United States and sub-Saharan Africa.*

7 **SEC. 103. EXTENSION OF AFRICAN GROWTH AND OPPOR-**
8 **TUNITY ACT.**

9 (a) *IN GENERAL.*—Section 506B of the Trade Act of
10 1974 (19 U.S.C. 2466b) is amended by striking “September
11 30, 2015” and inserting “September 30, 2025”.

12 (b) *AFRICAN GROWTH AND OPPORTUNITY ACT.*—

13 (1) *IN GENERAL.*—Section 112(g) of the African
14 Growth and Opportunity Act (19 U.S.C. 3721(g)) is
15 amended by striking “September 30, 2015” and in-
16 serting “September 30, 2025”.

17 (2) *EXTENSION OF REGIONAL APPAREL ARTICLE*
18 *PROGRAM.*—Section 112(b)(3)(A) of the African
19 Growth and Opportunity Act (19 U.S.C.
20 3721(b)(3)(A)) is amended—

21 (A) *in clause (i), by striking “11 suc-*
22 *ceeding” and inserting “21 succeeding”; and*

23 (B) *in clause (ii)(II), by striking “Sep-*
24 *tember 30, 2015” and inserting “September 30,*
25 *2025”.*

1 (3) *EXTENSION OF THIRD-COUNTRY FABRIC PRO-*
 2 *GRAM.—Section 112(c)(1) of the African Growth and*
 3 *Opportunity Act (19 U.S.C. 3721(c)(1)) is amend-*
 4 *ed—*

5 (A) *in the paragraph heading, by striking*
 6 *“SEPTEMBER 30, 2015” and inserting “SEP-*
 7 *TEMBER 30, 2025”;*

8 (B) *in subparagraph (A), by striking “Sep-*
 9 *tember 30, 2015” and inserting “September 30,*
 10 *2025”;* and

11 (C) *in subparagraph (B)(ii), by striking*
 12 *“September 30, 2015” and inserting “September*
 13 *30, 2025”.*

14 **SEC. 104. MODIFICATIONS OF RULES OF ORIGIN FOR DUTY-**
 15 **FREE TREATMENT FOR ARTICLES OF BENE-**
 16 **FICIARY SUB-SAHARAN AFRICAN COUNTRIES**
 17 **UNDER GENERALIZED SYSTEM OF PREF-**
 18 **ERENCES.**

19 (a) *IN GENERAL.—Section 506A(b)(2) of the Trade*
 20 *Act of 1974 (19 U.S.C. 2466a(b)(2)) is amended—*

21 (1) *in subparagraph (A), by striking “and” at*
 22 *the end;*

23 (2) *in subparagraph (B), by striking the period*
 24 *at the end and inserting “; and”;* and

25 (3) *by adding at the end the following:*

1 “(C) the direct costs of processing operations
2 performed in one or more such beneficiary sub-
3 Saharan African countries or former beneficiary
4 sub-Saharan African countries shall be applied
5 in determining such percentage.”

6 (b) *APPLICABILITY TO ARTICLES RECEIVING DUTY-*
7 *FREE TREATMENT UNDER TITLE V OF TRADE ACT OF*
8 *1974.—Section 506A(b) of the Trade Act of 1974 (19 U.S.C.*
9 *2466a(b)) is amended by adding at the end the following:*

10 “(3) *RULES OF ORIGIN UNDER THIS TITLE.—The*
11 *exceptions set forth in subparagraphs (A), (B), and*
12 *(C) of paragraph (2) shall also apply to any article*
13 *described in section 503(a)(1) that is the growth,*
14 *product, or manufacture of a beneficiary sub-Saharan*
15 *African country for purposes of any determination to*
16 *provide duty-free treatment with respect to such arti-*
17 *cle.”.*

18 (c) *MODIFICATIONS TO THE HARMONIZED TARIFF*
19 *SCHEDULE.—The President may proclaim such modifica-*
20 *tions as may be necessary to the Harmonized Tariff Sched-*
21 *ule of the United States (HTS) to add the special tariff*
22 *treatment symbol “D” in the “Special” subcolumn of the*
23 *HTS for each article classified under a heading or sub-*
24 *heading with the special tariff treatment symbol “A” or*
25 *“A*” in the “Special” subcolumn of the HTS.*

1 (d) *EFFECTIVE DATE.*—*The amendments made by*
2 *subsections (a) and (b) take effect on the date of the enact-*
3 *ment of this Act and apply with respect to any article de-*
4 *scribed in section 503(b)(1)(B) through (G) of the Trade*
5 *Act of 1974 that is the growth, product, or manufacture*
6 *of a beneficiary sub-Saharan African country and that is*
7 *imported into the customs territory of the United States on*
8 *or after the date that is 30 days after such date of enact-*
9 *ment.*

10 **SEC. 105. MONITORING AND REVIEW OF ELIGIBILITY**
11 **UNDER GENERALIZED SYSTEM OF PREF-**
12 **ERENCES.**

13 (a) *CONTINUING COMPLIANCE.*—*Section 506A(a)(3) of*
14 *the Trade Act of 1974 (19 U.S.C. 2466a(a)(3)) is amend-*
15 *ed—*

16 (1) *by striking “If the President” and inserting*
17 *the following:*

18 “(A) *IN GENERAL.*—*If the President*”; and

19 (2) *by adding at the end the following:*

20 “(B) *NOTIFICATION.*—*The President may*
21 *not terminate the designation of a country as a*
22 *beneficiary sub-Saharan African country under*
23 *subparagraph (A) unless, at least 60 days before*
24 *the termination of such designation, the Presi-*
25 *dent notifies Congress and notifies the country of*

1 *the President’s intention to terminate such des-*
2 *ignation, together with the considerations enter-*
3 *ing into the decision to terminate such designa-*
4 *tion.”.*

5 ***(b) WITHDRAWAL, SUSPENSION, OR LIMITATION OF***
6 ***PREFERENTIAL TARIFF TREATMENT.—Section 506A of the***
7 ***Trade Act of 1974 (19 U.S.C. 2466a) is amended—***

8 ***(1) by redesignating subsection (c) as subsection***
9 ***(d); and***

10 ***(2) by inserting after subsection (b) the fol-***
11 ***lowing:***

12 ***“(c) WITHDRAWAL, SUSPENSION, OR LIMITATION OF***
13 ***PREFERENTIAL TARIFF TREATMENT.—***

14 ***“(1) IN GENERAL.—The President may with-***
15 ***draw, suspend, or limit the application of duty-free***
16 ***treatment provided for any article described in sub-***
17 ***section (b)(1) of this section or section 112 of the Afri-***
18 ***can Growth and Opportunity Act with respect to a***
19 ***beneficiary sub-Saharan African country if the Presi-***
20 ***dent determines that withdrawing, suspending, or***
21 ***limiting such duty-free treatment would be more effec-***
22 ***tive in promoting compliance by the country with the***
23 ***requirements described in subsection (a)(1) than ter-***
24 ***minating the designation of the country as a bene-***

1 *ficiary sub-Saharan African country for purposes of*
2 *this section.*

3 “(2) *NOTIFICATION.*—*The President may not*
4 *withdraw, suspend, or limit the application of duty-*
5 *free treatment under paragraph (1) unless, at least 60*
6 *days before such withdrawal, suspension, or limita-*
7 *tion, the President notifies Congress and notifies the*
8 *country of the President’s intention to withdraw, sus-*
9 *pend, or limit such duty-free treatment, together with*
10 *the considerations entering into the decision to termi-*
11 *nate such designation.”.*

12 *(c) REVIEW AND PUBLIC COMMENTS ON ELIGIBILITY*
13 *REQUIREMENTS.*—*Section 506A of the Trade Act of 1974*
14 *(19 U.S.C. 2466a), as so amended, is further amended—*

15 *(1) by redesignating subsection (d) as subsection*
16 *(e); and*

17 *(2) by inserting after subsection (c) the fol-*
18 *lowing:*

19 “(d) *REVIEW AND PUBLIC COMMENTS ON ELIGIBILITY*
20 *REQUIREMENTS.*—

21 *“(1) IN GENERAL.*—*In carrying out subsection*
22 *(a)(2), the President shall publish annually in the*
23 *Federal Register a notice of review and request for*
24 *public comments on whether beneficiary sub-Saharan*
25 *African countries are meeting the eligibility require-*

1 *ments set forth in section 104 of the African Growth*
2 *and Opportunity Act and the eligibility criteria set*
3 *forth in section 502 of this Act.*

4 “(2) *PUBLIC HEARING.*—*The United States*
5 *Trade Representative shall, not later than 30 days*
6 *after the date on which the President publishes the no-*
7 *tice of review and request for public comments under*
8 *paragraph (1)—*

9 “(A) *hold a public hearing on such review*
10 *and request for public comments; and*

11 “(B) *publish in the Federal Register, before*
12 *such hearing is held, notice of—*

13 “(i) *the time and place of such hear-*
14 *ing; and*

15 “(ii) *the time and place at which such*
16 *public comments will be accepted.*

17 “(3) *PETITION PROCESS.*—

18 “(A) *IN GENERAL.*—*Not later than 60 days*
19 *after the date of the enactment of this subsection,*
20 *the President shall establish a process to allow*
21 *any interested person, at any time, to file a peti-*
22 *tion with the Office of the United States Trade*
23 *Representative with respect to the compliance of*
24 *any country listed in section 107 of the African*
25 *Growth and Opportunity Act with the eligibility*

1 *requirements set forth in section 104 of such Act*
2 *and the eligibility criteria set forth in section*
3 *502 of this Act.*

4 “(B) *USE OF PETITIONS.—The President*
5 *shall take into account all petitions filed pursu-*
6 *ant to subparagraph (A) in making determina-*
7 *tions of compliance under subsections (a)(3)(A)*
8 *and (c) and in preparing any reports required*
9 *by this title as such reports apply with respect*
10 *to beneficiary sub-Saharan African countries.*

11 “(4) *OUT-OF-CYCLE REVIEWS.—*

12 “(A) *IN GENERAL.—The President may, at*
13 *any time, initiate an out-of-cycle review of*
14 *whether a beneficiary sub-Saharan African coun-*
15 *try is making continual progress in meeting the*
16 *requirements described in paragraph (1). The*
17 *President shall give due consideration to peti-*
18 *tions received under paragraph (3) in deter-*
19 *mining whether to initiate an out-of-cycle review*
20 *under this subparagraph.*

21 “(B) *CONGRESSIONAL NOTIFICATION.—Be-*
22 *fore initiating an out-of-cycle review under sub-*
23 *paragraph (A), the President shall notify and*
24 *consult with Congress.*

1 “(C) *CONSEQUENCES OF REVIEW.*—If, pur-
2 suant to an out-of-cycle review conducted under
3 subparagraph (A), the President determines that
4 a beneficiary sub-Saharan African country does
5 not meet the requirements set forth in section
6 104(a) of the African Growth and Opportunity
7 Act (19 U.S.C. 3703(a)), the President shall, sub-
8 ject to the requirements of subsections (a)(3)(B)
9 and (c)(2), terminate the designation of the
10 country as a beneficiary sub-Saharan African
11 country or withdraw, suspend, or limit the ap-
12 plication of duty-free treatment with respect to
13 articles from the country.

14 “(D) *REPORTS.*—After each out-of-cycle re-
15 view conducted under subparagraph (A) with re-
16 spect to a country, the President shall submit to
17 the Committee on Finance of the Senate and the
18 Committee on Ways and Means of the House of
19 Representatives a report on the review and any
20 determination of the President to terminate the
21 designation of the country as a beneficiary sub-
22 Saharan African country or withdraw, suspend,
23 or limit the application of duty-free treatment
24 with respect to articles from the country under
25 subparagraph (C).

1 “(E) *INITIATION OF OUT-OF-CYCLE REVIEWS*
2 *FOR CERTAIN COUNTRIES.*—*Recognizing that*
3 *concerns have been raised about the compliance*
4 *with section 104(a) of the African Growth and*
5 *Opportunity Act (19 U.S.C. 3703(a)) of some*
6 *beneficiary sub-Saharan African countries, the*
7 *President shall initiate an out-of-cycle review*
8 *under subparagraph (A) with respect to South*
9 *Africa, the most developed of the beneficiary sub-*
10 *Saharan African countries, and other beneficiary*
11 *countries as appropriate, not later than 30 days*
12 *after the date of the enactment of the Trade Pref-*
13 *erences Extension Act of 2015.”.*

14 **SEC. 106. PROMOTION OF THE ROLE OF WOMEN IN SOCIAL**
15 **AND ECONOMIC DEVELOPMENT IN SUB-SAHA-**
16 **RAN AFRICA.**

17 (a) *STATEMENT OF POLICY.*—*Section 103 of the Afri-*
18 *can Growth and Opportunity Act (19 U.S.C. 3702) is*
19 *amended—*

20 (1) *in paragraph (8), by striking “; and” and*
21 *inserting a semicolon;*

22 (2) *in paragraph (9), by striking the period and*
23 *inserting “; and”; and*

24 (3) *by adding at the end the following:*

1 “(10) promoting the role of women in social, po-
2 litical, and economic development in sub-Saharan Af-
3 rica.”.

4 (b) *ELIGIBILITY REQUIREMENTS.*—Section
5 104(a)(1)(A) of the African Growth and Opportunity Act
6 (19 U.S.C. 3703(a)(1)(A)) is amended by inserting “for
7 men and women” after “rights”.

8 **SEC. 107. BIENNIAL AGOA UTILIZATION STRATEGIES.**

9 (a) *IN GENERAL.*—It is the sense of Congress that—
10 (1) beneficiary sub-Saharan African countries
11 should develop utilization strategies on a biennial
12 basis in order to more effectively and strategically
13 utilize benefits available under the African Growth
14 and Opportunity Act (in this section referred to as
15 “AGOA utilization strategies”);

16 (2) United States trade capacity building agen-
17 cies should work with, and provide appropriate re-
18 sources to, such sub-Saharan African countries to as-
19 sist in developing and implementing biennial AGOA
20 utilization strategies; and

21 (3) as appropriate, and to encourage greater re-
22 gional integration, the United States Trade Rep-
23 resentative should consider requesting the Regional
24 Economic Communities to prepare biennial AGOA
25 utilization strategies.

1 (b) *CONTENTS.*—*It is further the sense of Congress that*
2 *biennial AGOA utilization strategies should identify stra-*
3 *tegic needs and priorities to bolster utilization of benefits*
4 *available under the African Growth and Opportunity Act.*
5 *To that end, biennial AGOA utilization strategies should—*

6 (1) *review potential exports under the African*
7 *Growth and Opportunity Act and identify opportuni-*
8 *ties and obstacles to increased trade and investment*
9 *and enhanced poverty reduction efforts;*

10 (2) *identify obstacles to regional integration that*
11 *inhibit utilization of benefits under the African*
12 *Growth and Opportunity Act;*

13 (3) *set out a plan to take advantage of opportu-*
14 *nities and address obstacles identified in paragraphs*
15 *(1) and (2), improve awareness of the African Growth*
16 *and Opportunity Act as a program that enhances ex-*
17 *ports to the United States, and utilize United States*
18 *Agency for International Development regional trade*
19 *hubs;*

20 (4) *set out a strategy to promote small business*
21 *and entrepreneurship; and*

22 (5) *eliminate obstacles to regional trade and pro-*
23 *mote greater utilization of benefits under the African*
24 *Growth and Opportunity Act and establish a plan to*
25 *promote full regional implementation of the Agree-*

1 *ment on Trade Facilitation of the World Trade Orga-*
2 *nization.*

3 *(c) PUBLICATION.—It is further the sense of Congress*
4 *that—*

5 *(1) each beneficiary sub-Saharan African coun-*
6 *try should publish on an appropriate Internet website*
7 *of such country public versions of its AGOA utiliza-*
8 *tion strategy; and*

9 *(2) the United States Trade Representative*
10 *should publish on the Internet website of the Office of*
11 *the United States Trade Representative public*
12 *versions of all AGOA utilization strategies described*
13 *in paragraph (1).*

14 **SEC. 108. DEEPENING AND EXPANDING TRADE AND INVEST-**
15 **MENT TIES BETWEEN SUB-SAHARAN AFRICA**
16 **AND THE UNITED STATES.**

17 *It is the policy of the United States to continue to—*

18 *(1) seek to deepen and expand trade and invest-*
19 *ment ties between sub-Saharan Africa and the United*
20 *States, including through the negotiation of accession*
21 *by sub-Saharan African countries to the World Trade*
22 *Organization and the negotiation of trade and invest-*
23 *ment framework agreements, bilateral investment*
24 *treaties, and free trade agreements, as such agree-*
25 *ments have the potential to catalyze greater trade and*

1 *investment, facilitate additional investment in sub-*
2 *Saharan Africa, further poverty reduction efforts, and*
3 *promote economic growth;*

4 (2) *seek to negotiate agreements with individual*
5 *sub-Saharan African countries as well as with the*
6 *Regional Economic Communities, as appropriate;*

7 (3) *promote full implementation of commitments*
8 *made under the WTO Agreement (as such term is de-*
9 *defined in section 2(9) of the Uruguay Round Agree-*
10 *ments Act (19 U.S.C. 3501(9)) because such actions*
11 *are likely to improve utilization of the African*
12 *Growth and Opportunity Act and promote trade and*
13 *investment and because regular review to ensure con-*
14 *tinued compliance helps to maximize the benefits of*
15 *the African Growth and Opportunity Act; and*

16 (4) *promote the negotiation of trade agreements*
17 *that cover substantially all trade between parties to*
18 *such agreements and, if other countries seek to nego-*
19 *tiate trade agreements that do not cover substantially*
20 *all trade, continue to object in all appropriate fo-*
21 *runs.*

22 **SEC. 109. AGRICULTURAL TECHNICAL ASSISTANCE FOR**
23 **SUB-SAHARAN AFRICA.**

24 *Section 13 of the AGOA Acceleration Act of 2004 (19*
25 *U.S.C. 3701 note) is amended—*

1 (1) *in subsection (a)—*

2 (A) *by striking “shall identify not fewer*
3 *than 10 eligible sub-Saharan African countries*
4 *as having the greatest” and inserting “, through*
5 *the Secretary of Agriculture, shall identify eligi-*
6 *ble sub-Saharan African countries that have”;*
7 *and*

8 (B) *by striking “and complying with sani-*
9 *tary and phytosanitary rules of the United*
10 *States” and inserting “, complying with sani-*
11 *tary and phytosanitary rules of the United*
12 *States, and developing food safety standards”;*

13 (2) *in subsection (b)—*

14 (A) *by striking “20” and inserting “30”;*
15 *and*

16 (B) *by inserting after “from those coun-*
17 *tries” the following: “, particularly from busi-*
18 *nesses and sectors that engage women farmers*
19 *and entrepreneurs,”; and*

20 (3) *by adding at the end the following:*

21 “(c) *COORDINATION.—The President shall take such*
22 *measures as are necessary to ensure adequate coordination*
23 *of similar activities of agencies of the United States Govern-*
24 *ment relating to agricultural technical assistance for sub-*
25 *Saharan Africa.”.*

1 **SEC. 110. REPORTS.**

2 (a) *IMPLEMENTATION REPORT.*—

3 (1) *IN GENERAL.*—Not later than 1 year after
4 the date of the enactment of this Act, and biennially
5 thereafter, the President shall submit to Congress a re-
6 port on the trade and investment relationship between
7 the United States and sub-Saharan African countries
8 and on the implementation of this title and the
9 amendments made by this title.

10 (2) *MATTERS TO BE INCLUDED.*—The report re-
11 quired by paragraph (1) shall include the following:

12 (A) A description of the status of trade and
13 investment between the United States and sub-
14 Saharan Africa, including information on lead-
15 ing exports to the United States from sub-Saha-
16 ran African countries.

17 (B) Any changes in eligibility of sub-Saha-
18 ran African countries during the period covered
19 by the report.

20 (C) A detailed analysis of whether each such
21 beneficiary sub-Saharan African country is con-
22 tinuing to meet the eligibility requirements set
23 forth in section 104 of the African Growth and
24 Opportunity Act and the eligibility criteria set
25 forth in section 502 of the Trade Act of 1974.

1 (D) A description of the status of regional
2 integration efforts in sub-Saharan Africa.

3 (E) A summary of United States trade ca-
4 pacity building efforts.

5 (F) Any other initiatives related to enhanc-
6 ing the trade and investment relationship be-
7 tween the United States and sub-Saharan Afri-
8 can countries.

9 (b) *POTENTIAL TRADE AGREEMENTS REPORT.*—Not
10 later than 1 year after the date of the enactment of this
11 Act, and every 5 years thereafter, the United States Trade
12 Representative shall submit to Congress a report that—

13 (1) identifies sub-Saharan African countries that
14 have a expressed an interest in entering into a free
15 trade agreement with the United States;

16 (2) evaluates the viability and progress of such
17 sub-Saharan African countries and other sub-Saha-
18 ran African countries toward entering into a free
19 trade agreement with the United States; and

20 (3) describes a plan for negotiating and con-
21 cluding such agreements, which includes the elements
22 described in subparagraphs (A) through (E) of section
23 116(b)(2) of the African Growth and Opportunity
24 Act.

1 (c) *TERMINATION.*—*The reporting requirements of this*
2 *section shall cease to have any force or effect after September*
3 *30, 2025.*

4 **SEC. 111. TECHNICAL AMENDMENTS.**

5 *Section 104 of the African Growth and Opportunity*
6 *Act (19 U.S.C. 3703), as amended by section 106, is further*
7 *amended—*

8 (1) *in subsection (a), by striking “(a) IN GEN-*
9 *ERAL.—”;* and

10 (2) *by striking subsection (b).*

11 **SEC. 112. DEFINITIONS.**

12 *In this title:*

13 (1) *BENEFICIARY SUB-SAHARAN AFRICAN COUN-*
14 *TRY.*—*The term “beneficiary sub-Saharan African*
15 *country” means a beneficiary sub-Saharan African*
16 *country described in subsection (e) of section 506A of*
17 *the Trade Act of 1974 (as redesignated by this Act).*

18 (2) *SUB-SAHARAN AFRICAN COUNTRY.*—*The term*
19 *“sub-Saharan African country” has the meaning*
20 *given the term in section 107 of the African Growth*
21 *and Opportunity Act.*

1 **TITLE II—EXTENSION OF GENER-**
2 **ALIZED SYSTEM OF PREF-**
3 **ERENCES**

4 **SEC. 201. EXTENSION OF GENERALIZED SYSTEM OF PREF-**
5 **ERENCES.**

6 (a) *IN GENERAL.*—Section 505 of the Trade Act of
7 1974 (19 U.S.C. 2465) is amended by striking “July 31,
8 2013” and inserting “December 31, 2017”.

9 (b) *EFFECTIVE DATE.*—

10 (1) *IN GENERAL.*—The amendment made by sub-
11 section (a) shall apply to articles entered on or after
12 the 30th day after the date of the enactment of this
13 Act.

14 (2) *RETROACTIVE APPLICATION FOR CERTAIN*
15 *LIQUIDATIONS AND RELIQUIDATIONS.*—

16 (A) *IN GENERAL.*—Notwithstanding section
17 514 of the Tariff Act of 1930 (19 U.S.C. 1514)
18 or any other provision of law and subject to sub-
19 paragraph (B), any entry of a covered article to
20 which duty-free treatment or other preferential
21 treatment under title V of the Trade Act of 1974
22 (19 U.S.C. 2461 et seq.) would have applied if
23 the entry had been made on July 31, 2013, that
24 was made—

25 (i) after July 31, 2013; and

1 (ii) before the effective date specified in
2 paragraph (1),
3 shall be liquidated or reliquidated as though such
4 entry occurred on the effective date specified in
5 paragraph (1).

6 (B) *REQUESTS*.—A liquidation or reliqui-
7 dation may be made under subparagraph (A)
8 with respect to an entry only if a request therefor
9 is filed with U.S. Customs and Border Protec-
10 tion not later than 180 days after the date of the
11 enactment of this Act that contains sufficient in-
12 formation to enable U.S. Customs and Border
13 Protection—

14 (i) to locate the entry; or

15 (ii) to reconstruct the entry if it can-
16 not be located.

17 (C) *PAYMENT OF AMOUNTS OWED*.—Any
18 amounts owed by the United States pursuant to
19 the liquidation or reliquidation of an entry of a
20 covered article under subparagraph (A) shall be
21 paid, without interest, not later than 90 days
22 after the date of the liquidation or reliquidation
23 (as the case may be).

24 (3) *DEFINITIONS*.—In this subsection:

1 (A) *COVERED ARTICLE*.—The term “covered
2 article” means an article from a country that is
3 a beneficiary developing country under title V of
4 the Trade Act of 1974 (19 U.S.C. 2461 et seq.)
5 as of the effective date specified in paragraph
6 (1).

7 (B) *ENTER; ENTRY*.—The terms “enter”
8 and “entry” include a withdrawal from ware-
9 house for consumption.

10 **SEC. 202. AUTHORITY TO DESIGNATE CERTAIN COTTON AR-**
11 **TICLES AS ELIGIBLE ARTICLES ONLY FOR**
12 **LEAST-DEVELOPED BENEFICIARY DEVEL-**
13 **OPING COUNTRIES UNDER GENERALIZED**
14 **SYSTEM OF PREFERENCES.**

15 Section 503(b) of the Trade Act of 1974 (19 U.S.C.
16 2463(b)) is amended by adding at the end the following:

17 “(5) *CERTAIN COTTON ARTICLES*.—Notwith-
18 standing paragraph (3), the President may designate
19 as an eligible article or articles under subsection
20 (a)(1)(B) only for countries designated as least-devel-
21 oped beneficiary developing countries under section
22 502(a)(2) cotton articles classifiable under subheading
23 5201.00.18, 5201.00.28, 5201.00.38, 5202.99.30, or
24 5203.00.30 of the Harmonized Tariff Schedule of the
25 United States.”.

1 **SEC. 203. APPLICATION OF COMPETITIVE NEED LIMITATION**
2 **AND WAIVER UNDER GENERALIZED SYSTEM**
3 **OF PREFERENCES WITH RESPECT TO ARTI-**
4 **CLES OF BENEFICIARY DEVELOPING COUN-**
5 **TRIES EXPORTED TO THE UNITED STATES**
6 **DURING CALENDAR YEAR 2014.**

7 *(a) IN GENERAL.—For purposes of applying and ad-*
8 *ministering subsections (c)(2) and (d) of section 503 of the*
9 *Trade Act of 1974 (19 U.S.C. 2463) with respect to an arti-*
10 *cle described in subsection (b) of this section, subsections*
11 *(c)(2) and (d) of section 503 of such Act shall be applied*
12 *and administered by substituting “October 1” for “July 1”*
13 *each place such date appears.*

14 *(b) ARTICLE DESCRIBED.—An article described in this*
15 *subsection is an article of a beneficiary developing country*
16 *that is designated by the President as an eligible article*
17 *under subsection (a) of section 503 of the Trade Act of 1974*
18 *(19 U.S.C. 2463) and with respect to which a determination*
19 *described in subsection (c)(2)(A) of such section was made*
20 *with respect to exports (directly or indirectly) to the United*
21 *States of such eligible article during calendar year 2014*
22 *by the beneficiary developing country.*

1 **SEC. 204. ELIGIBILITY OF CERTAIN LUGGAGE AND TRAVEL**
 2 **ARTICLES FOR DUTY-FREE TREATMENT**
 3 **UNDER THE GENERALIZED SYSTEM OF PREF-**
 4 **ERENCES.**

5 *Section 503(b)(1) of the Trade Act of 1974 (19 U.S.C.*
 6 *2463(b)(1)) is amended—*

7 *(1) in subparagraph (A), by striking “paragraph*
 8 *(4)” and inserting “paragraphs (4) and (5)”;*

9 *(2) in subparagraph (E), by striking “Footwear”*
 10 *and inserting “Except as provided in paragraph (5),*
 11 *footwear”;* and

12 *(3) by adding at the end the following:*

13 *“(5) CERTAIN LUGGAGE AND TRAVEL ARTI-*
 14 *CLES.—Notwithstanding subparagraph (A) or (E) of*
 15 *paragraph (1), the President may designate the fol-*
 16 *lowing as eligible articles under subsection (a):*

17 *“(A) Articles classifiable under subheading*
 18 *4202.11.00, 4202.12.40, 4202.21.60, 4202.21.90,*
 19 *4202.22.15, 4202.22.45, 4202.31.60, 4202.32.40,*
 20 *4202.32.80, 4202.92.15, 4202.92.20, 4202.92.45,*
 21 *or 4202.99.90 of the Harmonized Tariff Schedule*
 22 *of the United States.*

23 *“(B) Articles classifiable under statistical*
 24 *reporting number 4202.12.2020, 4202.12.2050,*
 25 *4202.12.8030, 4202.12.8070, 4202.22.8050,*
 26 *4202.32.9550, 4202.32.9560, 4202.91.0030,*

1 4202.91.0090, 4202.92.3020, 4202.92.3031,
 2 4202.92.3091, 4202.92.9026, or 4202.92.9060 of
 3 the Harmonized Tariff Schedule of the United
 4 States, as such statistical reporting numbers are
 5 in effect on the date of the enactment of the
 6 Trade Preferences Extension Act of 2015.”.

7 **TITLE III—EXTENSION OF PREF-**
 8 **ERENTIAL DUTY TREATMENT**
 9 **PROGRAM FOR HAITI**

10 **SEC. 301. EXTENSION OF PREFERENTIAL DUTY TREATMENT**
 11 **PROGRAM FOR HAITI.**

12 Section 213A of the Caribbean Basin Economic Recov-
 13 ery Act (19 U.S.C. 2703a) is amended as follows:

14 (1) Subsection (b) is amended as follows:

15 (A) Paragraph (1) is amended—

16 (i) in subparagraph (B)(v)(I), by
 17 amending item (cc) to read as follows:

18 “(cc) 60 percent or more dur-
 19 ing the 1-year period beginning
 20 on December 20, 2017, and each
 21 of the 7 succeeding 1-year peri-
 22 ods.”; and

23 (ii) in subparagraph (C)—

24 (I) in the table, by striking “suc-
 25 ceeding 11 1-year periods” and insert-

1 *ing “16 succeeding 1-year periods”;*
 2 *and*

3 *(II) by striking “December 19,*
 4 *2018” and inserting “December 19,*
 5 *2025”.*

6 *(B) Paragraph (2) is amended—*

7 *(i) in subparagraph (A)(ii), by strik-*
 8 *ing “11 succeeding 1-year periods” and in-*
 9 *serting “16 succeeding 1-year periods”; and*

10 *(ii) in subparagraph (B)(iii), by strik-*
 11 *ing “11 succeeding 1-year periods” and in-*
 12 *serting “16 succeeding 1-year periods”.*

13 *(2) Subsection (h) is amended by striking “Sep-*
 14 *tember 30, 2020” and inserting “September 30,*
 15 *2025”.*

16 **TITLE IV—TARIFF CLASSIFICA-**
 17 **TION OF CERTAIN ARTICLES**

18 **SEC. 401. TARIFF CLASSIFICATION OF RECREATIONAL PER-**
 19 **FORMANCE OUTERWEAR.**

20 *(a) AMENDMENTS TO ADDITIONAL U.S. NOTES.—The*
 21 *Additional U.S. Notes to chapter 62 of the Harmonized*
 22 *Tariff Schedule of the United States are amended—*

23 *(1) in Additional U.S. Note 2—*

24 *(A) by striking “For the purposes of sub-*
 25 *headings” and all that follows through*

1 “6211.20.15” and inserting “For purposes of this
2 chapter”;

3 (B) by striking “garments classifiable in
4 those subheadings” and inserting “a garment”;
5 and

6 (C) by striking “D 3600-81” and inserting
7 “D 3779–81”; and

8 (2) by adding at the end the following new notes:

9 “3. (a) For purposes of this chapter, the term ‘rec-
10 reational performance outerwear’ means trousers (includ-
11 ing, but not limited to, paddling pants, ski or snowboard
12 pants, and ski or snowboard pants intended for sale as
13 parts of ski-suits), coveralls and bib overalls, and jackets
14 (including, but not limited to, full zip jackets, paddling
15 jackets, ski jackets, and ski jackets intended for sale as parts
16 of ski-suits), windbreakers, and similar articles (including
17 padded, sleeveless jackets) composed of fabrics of cotton,
18 wool, hemp, bamboo, silk, or manmade fiber, or a combina-
19 tion of such fibers, that are either water resistant or treated
20 with plastics, or both, with critically sealed seams, and with
21 five or more of the following features:

22 “(i) Insulation for cold weather protection.

23 “(ii) Pockets, at least one of which has a
24 zippered, hook and loop, or other type of closure.

1 “(iii) *Elastic, drawcord, or other means of tight-*
2 *ening around the waist or leg hems, including hidden*
3 *leg sleeves with a means of tightening at the ankle for*
4 *trousers and tightening around the waist or bottom*
5 *hem for jackets.*

6 “(iv) *Venting, not including grommet(s).*

7 “(v) *Articulated elbows or knees.*

8 “(vi) *Reinforcement in one of the following*
9 *areas: the elbows, shoulders, seat, knees, ankles, or*
10 *cuffs.*

11 “(vii) *Weatherproof closure at the waist or front.*

12 “(viii) *Multi-adjustable hood or adjustable collar.*

13 “(ix) *Adjustable powder skirt, inner protective*
14 *skirt, or adjustable inner protective cuff at sleeve hem.*

15 “(x) *Construction at the arm gusset that utilizes*
16 *fabric, design, or patterning to allow radial arm*
17 *movement.*

18 “(xi) *Odor control technology.*

19 *The term ‘recreational performance outerwear’ does not in-*
20 *clude occupational outerwear.*

21 “(b) *For purposes of this Note, the following terms have*
22 *the following meanings:*

23 “(i) *The term ‘treated with plastics’ refers to tex-*
24 *tile fabrics impregnated, coated, covered, or laminated*
25 *with plastics, as described in Note 2 to chapter 59.*

1 “(ii) The term ‘sealed seams’ means seams that
2 have been covered by means of taping, gluing, bond-
3 ing, cementing, fusing, welding, or a similar process
4 so that water cannot pass through the seams when
5 tested in accordance with the current version of
6 AATCC Test Method 35.

7 “(iii) The term ‘critically sealed seams’ means—

8 “(A) for jackets, windbreakers, and similar
9 articles (including padded, sleeveless jackets),
10 sealed seams that are sealed at the front and
11 back yokes, or at the shoulders, arm holes, or
12 both, where applicable; and

13 “(B) for trousers, overalls and bib overalls
14 and similar articles, sealed seams that are sealed
15 at the front (up to the zipper or other means of
16 closure) and back rise.

17 “(iv) The term ‘insulation for cold weather pro-
18 tection’ means insulation with either synthetic fill,
19 down, a laminated thermal backing, or other lining
20 for thermal protection from cold weather.

21 “(v) The term ‘venting’ refers to closeable or per-
22 manent constructed openings in a garment (excluding
23 front, primary zipper closures and grommet(s)) to
24 allow increased expulsion of built-up heat during out-
25 door activities. In a jacket, such openings are often

1 *positioned on the underarm seam of a garment but*
2 *may also be placed along other seams in the front or*
3 *back of a garment. In trousers, such openings are*
4 *often positioned on the inner or outer leg seams of a*
5 *garment but may also be placed along other seams in*
6 *the front or back of a garment.*

7 *“(vi) The term ‘articulated elbows or knees’ re-*
8 *fers to the construction of a sleeve (or pant leg) to*
9 *allow improved mobility at the elbow (or knee)*
10 *through the use of extra seams, darts, gussets, or other*
11 *means.*

12 *“(vii) The term ‘reinforcement’ refers to the use*
13 *of a double layer of fabric or section(s) of fabric that*
14 *is abrasion-resistant or otherwise more durable than*
15 *the face fabric of the garment.*

16 *“(viii) The term ‘weatherproof closure’ means a*
17 *closure (including, but not limited to, laminated or*
18 *coated zippers, storm flaps, or other weatherproof con-*
19 *struction) that has been reinforced or engineered in a*
20 *manner to reduce the penetration or absorption of*
21 *moisture or air through an opening in the garment.*

22 *“(ix) The term ‘multi-adjustable hood or adjust-*
23 *able collar’ means, in the case of a hood, a hood into*
24 *which is incorporated two or more draw cords, ad-*
25 *justment tabs, or elastics, or, in the case of a collar,*

1 *a collar into which is incorporated at least one draw*
2 *cord, adjustment tab, elastic, or similar component, to*
3 *allow volume adjustments around a helmet, or the*
4 *crown of the head, neck, or face.*

5 *“(x) The terms ‘adjustable powder skirt’ and*
6 *‘inner protective skirt’ refer to a partial lower inner*
7 *lining with means of tightening around the waist for*
8 *additional protection from the elements.*

9 *“(xi) The term ‘arm gusset’ means construction*
10 *at the arm of a gusset that utilizes an extra fabric*
11 *piece in the underarm, usually diamond- or tri-*
12 *angular-shaped, designed, or patterned to allow ra-*
13 *dial arm movement.*

14 *“(xii) The term ‘radial arm movement’ refers to*
15 *unrestricted, 180-degree range of motion for the arm*
16 *while wearing performance outerwear.*

17 *“(xiii) The term ‘odor control technology’ means*
18 *the incorporation into a fabric or garment of mate-*
19 *rials, including, but not limited to, activated carbon,*
20 *silver, copper, or any combination thereof, capable of*
21 *adsorbing, absorbing, or reacting with human odors,*
22 *or effective in reducing the growth of odor-causing*
23 *bacteria.*

24 *“(xiv) The term ‘occupational outerwear’ means*
25 *outerwear garments, including uniforms, designed or*

1 *marketed for use in the workplace or at a worksite to*
2 *provide durable protection from cold or inclement*
3 *weather and/or workplace hazards, such as fire, elec-*
4 *trical, abrasion, or chemical hazards, or impacts,*
5 *cuts, punctures, or similar hazards.*

6 *“(c) Notwithstanding subdivision (b)(i) of this Note,*
7 *for purposes of this chapter, Notes 1 and 2(a)(1) to chapter*
8 *59 and Note 1(c) to chapter 60 shall be disregarded in*
9 *classifying goods as ‘recreational performance outerwear’.*

10 *“(d) For purposes of this chapter, the importer of*
11 *record shall maintain internal import records that specify*
12 *upon entry whether garments claimed as recreational per-*
13 *formance outerwear have an outer surface that is water re-*
14 *sistant, treated with plastics, or a combination thereof, and*
15 *shall further enumerate the specific features that make the*
16 *garments eligible to be classified as recreational perform-*
17 *ance outerwear.”.*

18 *(b) TARIFF CLASSIFICATIONS.—Chapter 62 of the*
19 *Harmonized Tariff Schedule of the United States is amend-*
20 *ed as follows:*

21 *(1) By striking subheading 6201.11.00 and in-*
22 *serting the following, with the article description for*
23 *subheading 6201.11 having the same degree of inden-*
24 *tation as the article description for subheading*

1 6201.11.00 (as in effect on the day before the date of
2 the enactment of this Act):

| | | | | |
|------------|---|-------------------|--|------------------|
| 6201.11 | Of wool or fine animal hair: | | | |
| 6201.11.05 | Recreational performance outerwear | 41¢/kg + 16.3% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM) | 52.9¢/kg + 58.5% |
| 6201.11.10 | Other | 41¢/kg + 16.3% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM) | 52.9¢/kg + 58.5% |

3 (2) By striking subheadings 6201.12.10 and
4 6201.12.20 and inserting the following, with the arti-
5 cle description for subheading 6201.12.05 having the
6 same degree of indentation as the article description
7 for subheading 6201.12.10 (as in effect on the day be-
8 fore the date of the enactment of this Act):

| | | | | |
|------------|--|------|---|-----|
| 6201.12.05 | Recreational performance outerwear | 9.4% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 60% |
| 6201.12.10 | Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down com- prises 35 percent or more by weight; containing 10 percent or more by weight of down | 4.4% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU) | 60% |
| 6201.12.20 | Other | 9.4% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |

1 (3) *By striking subheadings 6201.13.10 through*
 2 *6201.13.40 and inserting the following, with the arti-*
 3 *cle description for subheading 6201.13.05 having the*
 4 *same degree of indentation as the article description*
 5 *for subheading 6201.13.10 (as in effect on the day be-*
 6 *fore the date of the enactment of this Act):*

| | | | | |
|------------|---|---------------------|---|------------------|
| 6201.13.05 | Recreational performance out- erwear | 27.7% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |
| 6201.13.10 | Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down | 4.4% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU) | 60% |
| 6201.13.30 | Other: Containing 36 percent or more by weight of wool or fine animal hair | 49.7¢/kg + 19.7% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 52.9¢/kg + 58.5% |
| 6201.13.40 | Other | 27.7% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |

7 (4) *By striking subheadings 6201.19.10 and*
 8 *6201.19.90 and inserting the following, with the arti-*
 9 *cle description for subheading 6201.19.05 having the*
 10 *same degree of indentation as the article description*
 11 *for subheading 6201.19.10 (as in effect on the day be-*
 12 *fore the date of the enactment of this Act):*

| | | | | |
|------------|---|------|--|-----|
| 6201.19.05 | Recreational performance outerwear | 2.8% | Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) | 35% |
| 6201.19.10 | Other: Containing 70 percent or more by weight of silk or silk waste | Free | | 35% |
| 6201.19.90 | Other | 2.8% | Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) | 35% |

1 (5) By striking subheadings 6201.91.10 and
 2 6201.91.20 and inserting the following, with the arti-
 3 cle description for subheading 6201.91.05 having the
 4 same degree of indentation as the article description
 5 for subheading 6201.91.10 (as in effect on the day be-
 6 fore the date of the enactment of this Act):

| | | | | |
|------------|---|---------------------|--|------------------|
| 6201.91.05 | Recreational performance out- erwear | 49.7¢/kg + 19.7% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 19.8¢/kg + 7.8% (OM) | 58.5% |
| 6201.91.10 | Other: Padded, sleeveless jackets | 8.5% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 7.6% (AU) 3.4% (OM) | 58.5% |
| 6201.91.20 | Other | 49.7¢/kg + 19.7% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 19.8¢/kg + 7.8% (OM) | 52.9¢/kg + 58.5% |

7 (6) By striking subheadings 6201.92.10 through
 8 6201.92.20 and inserting the following, with the arti-
 9 cle description for subheading 6201.92.05 having the
 10 same degree of indentation as the article description

1 *for subheading 6201.92.10 (as in effect on the day be-*
 2 *fore the date of the enactment of this Act):*

| | | | | |
|------------|---|------|---|-------|
| 6201.92.05 | Recreational performance outerwear | 9.4% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |
| 6201.92.10 | Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down | 4.4% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU) | 60% |
| 6201.92.15 | Other: Water resistant | 6.2% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 5.5% (AU) | 37.5% |
| 6201.92.20 | Other | 9.4% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |

3 (7) *By striking subheadings 6201.93.10 through*
 4 *6201.93.35 and inserting the following, with the arti-*
 5 *cle description for subheading 6201.93.05 having the*
 6 *same degree of indentation as the article description*
 7 *for subheading 6201.93.10 (as in effect on the day be-*
 8 *fore the date of the enactment of this Act):*

| | | | | |
|------------|--|-------|---|-----|
| 6201.93.05 | Recreational performance outerwear | 27.7% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |
| | Other: | | | |

| | | | | |
|------------|---|---------------------|---|------------------|
| 6201.93.10 | Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down | 4.4% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU) | 60% |
| 6201.93.20 | Other: Padded, sleeveless jackets | 14.9% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 76% |
| 6201.93.25 | Other: Containing 36 percent or more by weight of wool or fine animal hair | 49.5¢/kg + 19.6% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 52.9¢/kg + 58.5% |
| 6201.93.30 | Other: Water resistant | 7.1% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU) | 65% |
| 6201.93.35 | Other | 27.7% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |

1 (8) *By striking subheadings 6201.99.10 and*
2 *6201.99.90 and inserting the following, with the arti-*
3 *cle description for subheading 6201.99.05 having the*
4 *same degree of indentation as the article description*
5 *for subheading 6201.99.10 (as in effect on the day be-*
6 *fore the date of the enactment of this Act):*

| | | | | |
|------------|---|------|---|-----|
| 6201.99.05 | Recreational performance outerwear | 4.2% | Free (BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.7% (AU) | 35% |
| 6201.99.10 | Other: Containing 70 percent or more by weight of silk or silk waste | Free | | 35% |

| | | | | |
|------------|-------------|------|---|-----|
| 6201.99.90 | Other | 4.2% | Free (BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.7% (AU) | 35% |
|------------|-------------|------|---|-----|

1 (9) *By striking subheading 6202.11.00 and in-*
 2 *serting the following, with the article description for*
 3 *subheading 6202.11 having the same degree of inden-*
 4 *tation as the article description for subheading*
 5 *6202.11.00 (as in effect on the day before the date of*
 6 *the enactment of this Act):*

| | | | | |
|------------|---|-------------------|--|------------------|
| 6202.11 | Of wool or fine animal hair: | | | |
| 6202.11.05 | Recreational performance outerwear | 41¢/kg + 16.3% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM) | 46.3¢/kg + 58.5% |
| 6202.11.10 | Other | 41¢/kg + 16.3% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM) | 46.3¢/kg + 58.5% |

7 (10) *By striking subheadings 6202.12.10 and*
 8 *6202.12.20 and inserting the following, with the arti-*
 9 *cle description for subheading 6202.12.05 having the*
 10 *same degree of indentation as the article description*
 11 *for subheading 6202.12.10 (as in effect on the day be-*
 12 *fore the date of the enactment of this Act):*

| | | | | |
|------------|------------------------------------|------|---|-----|
| 6202.12.05 | Recreational performance outerwear | 8.9% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |
| | Other: | | | |

| | | | | |
|------------|---|------|---|-----|
| 6202.12.10 | Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down | 4.4% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU) | 60% |
| 6202.12.20 | Other | 8.9% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |

1 (11) *By striking subheadings 6202.13.10 through*
2 *6202.13.40 and inserting the following, with the arti-*
3 *cle description for subheading 6202.13.05 having the*
4 *same degree of indentation as the article description*
5 *for subheading 6202.13.10 (as in effect on the day be-*
6 *fore the date of the enactment of this Act):*

| | | | | |
|------------|---|------------------|---|------------------|
| 6202.13.05 | Recreational performance outerwear | 27.7% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |
| 6202.13.10 | Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down | 4.4% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU) | 60% |
| 6202.13.30 | Other: Containing 36 percent or more by weight of wool or fine animal hair | 43.5¢/kg + 19.7% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 46.3¢/kg + 58.5% |
| 6202.13.40 | Other | 27.7% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |

1 (12) *By striking subheadings 6202.19.10 and*
 2 *6202.19.90 and inserting the following, with the arti-*
 3 *cle description for subheading 6202.19.05 having the*
 4 *same degree of indentation as the article description*
 5 *for subheading 6202.19.10 (as in effect on the day be-*
 6 *fore the date of the enactment of this Act):*

| | | | | |
|------------|---|------|--|-----|
| 6202.19.05 | Recreational performance outerwear | 2.8% | Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) | 35% |
| 6202.19.10 | Other: Containing 70 percent or more by weight or silk or silk waste | Free | | 35% |
| 6202.19.90 | Other | 2.8% | Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) | 35% |

7 (13) *By striking subheadings 6202.91.10 and*
 8 *6202.91.20 and inserting the following, with the arti-*
 9 *cle description for subheading 6202.91.05 having the*
 10 *same degree of indentation as the article description*
 11 *for subheading 6202.91.10 (as in effect on the day be-*
 12 *fore the date of the enactment of this Act):*

| | | | | |
|------------|---|-------------------|--|-------|
| 6202.91.05 | Recreational performance out- erwear | 36¢/kg + 16.3% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 14.4¢/kg + 6.5% (OM) | 58.5% |
| 6202.91.10 | Other: Padded, sleeveless jackets | 14% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 5.6% (OM) | 58.5% |

| | | | | |
|------------|-------------|-------------------|--|------------------|
| 6202.91.20 | Other | 36¢/kg + 16.3% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 14.4¢/kg + 6.5% (OM) | 46.3¢/kg + 58.5% |
|------------|-------------|-------------------|--|------------------|

1 (14) *By striking subheadings 6202.92.10 through*
 2 *6202.92.20 and inserting the following, with the arti-*
 3 *cle description for subheading 6202.92.05 having the*
 4 *same degree of indentation as the article description*
 5 *for subheading 6202.92.10 (as in effect on the day be-*
 6 *fore the date of the enactment of this Act):*

| | | | | |
|------------|--|------|---|-------|
| 6202.92.05 | Recreational performance outerwear | 8.9% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |
| 6202.92.10 | Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down com- prises 35 percent or more by weight; containing 10 percent or more by weight of down | 4.4% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU) | 60% |
| 6202.92.15 | Other: Water resistant | 6.2% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 5.5% (AU) | 37.5% |
| 6202.92.20 | Other | 8.9% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |

7 (15) *By striking subheadings 6202.93.10 through*
 8 *6202.93.50 and inserting the following, with the arti-*
 9 *cle description for subheading 6202.93.05 having the*
 10 *same degree of indentation as the article description*

1 for subheading 6202.93.10 (as in effect on the day be-
 2 fore the date of the enactment of this Act):

| | | | | |
|------------|---|---------------------|---|------------------|
| 6202.93.05 | Recreational performance out- erwear | 27.7% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |
| 6202.93.10 | Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down | 4.4% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU) | 60% |
| 6202.93.20 | Other: Padded, sleeveless jackets | 14.9% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 76% |
| 6202.93.40 | Other: Containing 36 percent or more by weight of wool or fine animal hair | 43.4¢/kg + 19.7% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 46.3¢/kg + 58.5% |
| 6202.93.45 | Other: Water resistant | 7.1% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU) | 65% |
| 6202.93.50 | Other | 27.7% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |

3 (16) By striking subheadings 6202.99.10 and
 4 6202.99.90 and inserting the following, with the arti-
 5 cle description for subheading 6202.99.05 having the
 6 same degree of indentation as the article description

1 *for subheading 6202.99.10 (as in effect on the day be-*
 2 *fore the date of the enactment of this Act):*

| | | | | |
|------------|---|------|--|-----|
| 6202.99.05 | Recreational performance outerwear | 2.8% | Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) | 35% |
| 6202.99.10 | Other: Containing 70 percent or more by weight of silk or silk waste | Free | | 35% |
| 6202.99.90 | Other | 2.8% | Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) | 35% |

3 (17) *By striking subheadings 6203.41 and*
 4 *6203.41.05, and the superior text to subheading*
 5 *6203.41.05, and inserting the following, with the arti-*
 6 *cle description for subheading 6203.41 having the*
 7 *same degree of indentation as the article description*
 8 *for subheading 6203.41 (as in effect on the day before*
 9 *the date of the enactment of this Act):*

| | | | | |
|------------|---|------------------|---|------------------|
| 6203.41 | Of wool or fine animal hair: | | | |
| 6203.41.05 | Recreational performance outerwear | 41.9¢/kg + 16.3% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.7¢/kg + 6.5% (OM) | 52.9¢/kg + 58.5% |
| 6203.41.10 | Trousers, breeches and shorts: Trousers and breeches, containing elastomeric fiber, water resistant, without belt loops, weighing more than 9 kg per dozen | 7.6% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 6.8% (AU) 3% (OM) | 52.9¢/kg + 58.5% |

1 (18) *By striking subheadings 6203.42.10 through*
 2 *6203.42.40 and inserting the following, with the arti-*
 3 *cle description for subheading 6203.42.05 having the*
 4 *same degree of indentation as the article description*
 5 *for subheading 6203.42.10 (as in effect on the day be-*
 6 *fore the date of the enactment of this Act):*

| | | | | |
|------------|--|-------------|--|------------|
| 6203.42.05 | <i>Recreational performance outerwear</i> | 16.6% | <i>Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG)</i> <i>8% (AU)</i> <i>11.6% (KR)</i> | 90% |
| | <i>Other:</i> | | | |
| 6203.42.10 | <i>Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down</i> | <i>Free</i> | | <i>60%</i> |
| | <i>Other:</i> | | | |
| 6203.42.20 | <i>Bib and brace overalls</i> | 10.3% | <i>Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)</i> <i>8% (AU)</i> | 90% |
| 6203.42.40 | <i>Other</i> | 16.6% | <i>Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG)</i> <i>8% (AU)</i> <i>11.6% (KR)</i> | 90% |

7 (19) *By striking subheadings 6203.43.10 through*
 8 *6203.43.40 and inserting the following, with the arti-*
 9 *cle description for subheading 6203.43.05 having the*
 10 *same degree of indentation as the article description*
 11 *for subheading 6203.43.10 (as in effect on the day be-*
 12 *fore the date of the enactment of this Act):*

| | | | | |
|------------|---|---------------------|--|------------------|
| 6203.43.05 | Recreational performance outerwear | 27.9% | Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.1% (KR) | 90% |
| 6203.43.10 | Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down | Free | | 60% |
| 6203.43.15 | Other: Bib and brace overalls: Water resistant | 7.1% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU) | 65% |
| 6203.43.20 | Other | 14.9% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 76% |
| 6203.43.25 | Other: Certified hand-loomed and folklore products ... | 12.2% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 76% |
| 6203.43.30 | Other: Containing 36 percent or more by weight of wool or fine animal hair | 49.6¢/kg + 19.7% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 52.9¢/kg + 58.5% |
| 6203.43.35 | Other: Water resistant trousers or breeches | 7.1% | Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 6.3% (AU) 2.8% (KR) | 65% |
| 6203.43.40 | Other | 27.9% | Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.1% (KR) | 90% |

1 (20) By striking subheadings 6203.49 through
 2 6203.49.80 and inserting the following, with the arti-

1 *cle description for subheading 6203.49 having the*
 2 *same degree of indentation as the article description*
 3 *for subheading 6203.49 (as in effect on the day before*
 4 *the date of the enactment of this Act):*

| | | | | |
|------------|---|-------------|---|-----|
| 6203.49 | <i>Of other textile materials:</i> | | | |
| 6203.49.05 | <i>Recreational performance outerwear</i> | 2.8% | <i>Free (AU, BH, CA, CL, CO, E*, IL, JO, MA, MX, OM, P, PA, PE, SG) 1.1% (KR)</i> | 35% |
| | <i>Other:</i> | | | |
| | <i>Of artificial fibers:</i> | | | |
| 6203.49.10 | <i>Bib and brace overalls</i> | 8.5% | <i>Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 7.6% (AU)</i> | 76% |
| | <i>Trousers, breeches and shorts:</i> | | | |
| | <i>Certified hand-loomed and folklore products</i> | 12.2% | <i>Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)</i> | 76% |
| 6203.49.20 | <i>Other</i> | 27.9% | <i>Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)</i> | 90% |
| 6203.49.40 | <i>Containing 70 percent or more by weight of silk or silk waste ..</i> | <i>Free</i> | | 35% |
| 6203.49.80 | <i>Other</i> | 2.8% | <i>Free (AU, BH, CA, CL, CO, E*, IL, JO, MA, MX, OM, P, PA, PE, SG) 1.1% (KR)</i> | 35% |

5 *(21) By striking subheadings 6204.61.10 and*
 6 *6204.61.90 and inserting the following, with the arti-*
 7 *cle description for subheading 6204.61.05 having the*
 8 *same degree of indentation as the article description*
 9 *for subheading 6204.61.10 (as in effect on the day be-*
 10 *fore the date of the enactment of this Act):*

| | | | | |
|------------|---|-------|--|-------|
| 6204.61.05 | Recreational performance outerwear | 13.6% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 5.4% (OM) 8% (AU) | 58.5% |
| 6204.61.10 | Other: Trousers and breeches, containing elastomeric fiber, water resistant, without belt loops, weighing more than 6 kg per dozen | 7.6% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 3% (OM) 6.8% (AU) | 58.5% |
| 6204.61.90 | Other | 13.6% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 5.4% (OM) 8% (AU) | 58.5% |

1 (22) *By striking subheadings 6204.62.10 through*
2 *6204.62.40 and inserting the following, with the arti-*
3 *cle description for subheading 6204.62.05 having the*
4 *same degree of indentation as the article description*
5 *for subheading 6204.62.10 (as in effect on the day be-*
6 *fore the date of the enactment of this Act):*

| | | | | |
|------------|---|-------|---|-----|
| 6204.62.05 | Recreational performance outerwear | 16.6% | Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.6% (KR) | 90% |
| 6204.62.10 | Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down | Free | | 60% |
| 6204.62.20 | Other: Bib and brace overalls | 8.9% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |
| | Other: | | | |

| | | | | |
|------------|--|-------|--|-------|
| 6204.62.30 | <i>Certified hand-loomed and folklore products</i> | 7.1% | <i>Free (BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)</i> 6.3% (AU) | 37.5% |
| 6204.62.40 | <i>Other</i> | 16.6% | <i>Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG)</i> 8% (AU) 11.6% (KR) | 90% |

1 (23) *By striking subheadings 6204.63.10 through*
2 *6204.63.35 and inserting the following, with the arti-*
3 *cle description for subheading 6204.63.05 having the*
4 *same degree of indentation as the article description*
5 *for subheading 6204.63.10 (as in effect on the day be-*
6 *fore the date of the enactment of this Act):*

| | | | | |
|------------|---|-------------|--|-----|
| 6204.63.05 | <i>Recreational performance outerwear</i> | 28.6% | <i>Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG)</i> 8% (AU) 11.4% (KR) | 90% |
| 6204.63.10 | <i>Other:</i> <i>Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down</i> | <i>Free</i> | | 60% |
| 6204.63.12 | <i>Other:</i> <i>Bib and brace overalls:</i> <i>Water resistant</i> | 7.1% | <i>Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)</i> 6.3% (AU) | 65% |
| 6204.63.15 | <i>Other</i> | 14.9% | <i>Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)</i> 8% (AU) | 76% |
| 6204.63.20 | <i>Certified hand-loomed and folklore products</i> | 11.3% | <i>Free (BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)</i> 8% (AU) | 76% |
| | <i>Other:</i> | | | |

| | | | | |
|---------------|---|-------|---|-------|
| 6204.63.25 | Containing 36 percent or more by weight of wool or fine animal hair | 13.6% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 58.5% |
| <i>Other:</i> | | | | |
| 6204.63.30 | Water resistant trousers or breeches | 7.1% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU) | 65% |
| 6204.63.35 | Other | 28.6% | Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.4% (KR) | 90% |

1 (24) *By striking subheadings 6204.69 through*
2 *6204.69.90 and inserting the following, with the arti-*
3 *cle description for subheading 6204.69 having the*
4 *same degree of indentation as the article description*
5 *for subheading 6204.69 (as in effect on the day before*
6 *the date of the enactment of this Act):*

| | | | | |
|---------------------------------------|---|-------|---|-------|
| 6204.69 | <i>Of other textile materials:</i> | | | |
| 6204.69.05 | Recreational performance outerwear | 2.8% | Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) | 35% |
| <i>Other:</i> | | | | |
| <i>Of artificial fibers:</i> | | | | |
| 6204.69.10 | Bib and brace overalls | 13.6% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 76% |
| <i>Trousers, breeches and shorts:</i> | | | | |
| 6204.69.20 | Containing 36 percent or more by weight of wool or fine animal hair | 13.6% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 58.5% |

| | | | | |
|------------|---|-------|---|-----|
| 6204.69.25 | Other | 28.6% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU) | 90% |
| 6204.69.40 | Of silk or silk waste: Containing 70 percent or more by weight of silk or silk waste | 1.1% | Free (AU, BH, CA, CL, CO, E, IL, J, JO, KR, MA, MX, OM, P, PA, PE, SG) | 65% |
| 6204.69.60 | Other | 7.1% | Free (BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU) | 65% |
| 6204.69.90 | Other | 2.8% | Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) | 35% |

1 (25) *By striking subheadings 6210.40.30 and*
2 *6210.40.50 and inserting the following, with the arti-*
3 *cle description for subheading 6210.40.05 having the*
4 *same degree of indentation as the article description*
5 *for subheading 6210.40.30 (as in effect on the day be-*
6 *fore the date of the enactment of this Act):*

| | | | | |
|------------|--|------|--|-----|
| 6210.40.05 | Recreational performance outerwear | 7.1% | Free (AU, BH, CA, CL, IL, JO, KR, MA, MX, OM, P, PE, SG) | 65% |
| 6210.40.30 | Other: Having an outer surface impregnated, coated, covered or laminated with rubber or plastics material which completely obscures the underlying fabric | 3.8% | Free (AU, BH, CA, CL, IL, JO, KR, MA, MX, OM, P, PE, SG) | 65% |
| 6210.40.50 | Other | 7.1% | Free (AU, BH, CA, CL, IL, JO, KR, MA, MX, OM, P, PE, SG) | 65% |

7 (26) *By striking subheadings 6210.50.30 and*
8 *6210.50.50 and inserting the following, with the arti-*

1 *cle description for subheading 6210.50.05 having the*
 2 *same degree of indentation as the article description*
 3 *for subheading 6210.50.30 (as in effect on the day be-*
 4 *fore the date of the enactment of this Act):*

| | | | | |
|------------|--|------|---|-----|
| 6210.50.05 | <i>Recreational performance outerwear</i> | 7.1% | <i>Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PE, SG)</i> | 65% |
| 6210.50.30 | <i>Other: Having an outer surface impregnated, coated, covered or laminated with rubber or plastics material which completely obscures the underlying fabric</i> | 3.8% | <i>Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PE, SG)</i> | 65% |
| 6210.50.50 | <i>Other</i> | 7.1% | <i>Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PE, SG)</i> | 65% |

5 *(27) By striking subheading 6211.32.00 and in-*
 6 *serting the following, with the article description for*
 7 *subheading 6211.32 having the same degree of inden-*
 8 *tation as the article description for subheading*
 9 *6211.32.00 (as in effect on the day before the date of*
 10 *the enactment of this Act):*

| | | | | |
|------------|---|------|---|-----|
| 6211.32 | <i>Of cotton:</i> | | | |
| 6211.32.05 | <i>Recreational performance outerwear</i> | 8.1% | <i>Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)</i> | 90% |
| 6211.32.10 | <i>Other</i> | 8.1% | <i>Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)</i> | 90% |

11 *(28) By striking subheading 6211.33.00 and in-*
 12 *serting the following, with the article description for*
 13 *subheading 6211.33 having the same degree of inden-*

1 *tation as the article description for subheading*
 2 *6211.33.00 (as in effect on the day before the date of*
 3 *the enactment of this Act):*

| | | | | | | | |
|---|------------|--|-----|--|-----------|-----|----|
| “ | 6211.33 | Of man-made fibers: | | | | | |
| | 6211.33.05 | Recreational performance outerwear | 16% | Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) | 6.4% (OM) | 76% | |
| | 6211.33.10 | Other | 16% | Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) | 6.4% (OM) | 76% | ”. |

4 *(29) By striking subheadings 6211.39.05 through*
 5 *6211.39.90 and inserting the following, with the arti-*
 6 *cle description for subheading 6211.39.05 having the*
 7 *same degree of indentation as the article description*
 8 *for subheading 6211.39.05 (as in effect on the day be-*
 9 *fore the date of the enactment of this Act):*

| | | | | | | |
|---|------------|---|------|--|-----------|-------|
| “ | 6211.39.05 | Recreational performance outerwear | 2.8% | Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) | 35% | |
| | 6211.39.10 | Other: Of wool or fine animal hair | 12% | Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) | 4.8% (OM) | 58.5% |
| | 6211.39.20 | Containing 70 percent or more by weight of silk or silk waste | 0.5% | Free (AU, BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) | | 35% |
| | 6211.39.90 | Other | 2.8% | Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) | | 35% |

1 *that is designed for outdoor activities, such as hiking shoes,*
 2 *trekking shoes, running shoes, and trail running shoes, the*
 3 *foregoing valued over \$24/pair and which provides protec-*
 4 *tion against water that is imparted by the use of a coated*
 5 *or laminated textile fabric.”.*

6 (b) *DUTY TREATMENT FOR PROTECTIVE ACTIVE*
 7 *FOOTWEAR.—Chapter 64 of the Harmonized Tariff Sched-*
 8 *ule of the United States is amended as follows:*

9 (1) *By inserting after subheading 6402.91.40 the*
 10 *following new subheading, with the article description*
 11 *for subheading 6402.91.42 having the same degree of*
 12 *indentation as the article description for subheading*
 13 *6402.91.40:*

| | | | | | | |
|---|------------|--|-----|--|-----|----|
| “ | 6402.91.42 | <i>Protective active footwear (except footwear with waterproof molded bottoms, including bottoms comprising an outer sole and all or part of the upper and except footwear with insulation that provides protection against cold weather), whose height from the bottom of the outer sole to the top of the upper does not exceed 15.34 cm</i> | 20% | <i>Free (AU, BH, CA, CL, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, R, SG)</i> | 35% | ”. |
|---|------------|--|-----|--|-----|----|

14 (2) *By inserting immediately preceding sub-*
 15 *heading 6402.99.33 the following new subheading,*
 16 *with the article description for subheading 6402.99.32*
 17 *having the same degree of indentation as the article*
 18 *description for subheading 6402.99.33:*

| | | | | | | |
|---|------------|---|-----|---|-----|----|
| “ | 6402.99.32 | <i>Protective active footwear</i> | 20% | Free (AU, BH, CA, CL, D, IL, JO, MA, MX, P) 1% (PA) 6% (OM) 6% (PE) 12% (CO) 20% (KR) | 35% | ”. |
|---|------------|---|-----|---|-----|----|

1 (c) *STAGED RATE REDUCTIONS.*—*The staged reduc-*
2 *tions in special rates of duty proclaimed for subheading*
3 *6402.99.90 of the Harmonized Tariff Schedule of the United*
4 *States before the date of the enactment of this Act shall be*
5 *applied to subheading 6402.99.32 of such Schedule, as*
6 *added by subsection (b)(2), beginning in calendar year*
7 *2016.*

8 **SEC. 403. EFFECTIVE DATE.**

9 *This title and the amendments made by this title*
10 *shall—*

11 (1) *take effect on the 15th day after the date of*
12 *the enactment of this Act; and*

13 (2) *apply to articles entered, or withdrawn from*
14 *warehouse for consumption, on or after such 15th*
15 *day.*

16 **TITLE V—MISCELLANEOUS**
17 **PROVISIONS**

18 **SEC. 501. REPORT ON CONTRIBUTION OF TRADE PREF-**
19 **ERENCE PROGRAMS TO REDUCING POVERTY**
20 **AND ELIMINATING HUNGER.**

21 *Not later than 1 year after the date of the enactment*
22 *of this Act, the President shall submit to Congress a report*

1 *assessing the contribution of the trade preference programs*
2 *of the United States, including the Generalized System of*
3 *Preferences under title V of the Trade Act of 1974 (19*
4 *U.S.C. 2461 et seq.), the African Growth and Opportunity*
5 *Act (19 U.S.C. 3701 et seq.), and the Caribbean Basin Eco-*
6 *nomie Recovery Act (19 U.S.C. 2701 et seq.), to the reduc-*
7 *tion of poverty and the elimination of hunger.*

8 **TITLE VI—OFFSETS**

9 **SEC. 601. CUSTOMS USER FEES.**

10 (a) *IN GENERAL.*—Section 13031(j)(3)(A) of the Con-
11 *solidated Omnibus Budget Reconciliation Act of 1985 (19*
12 *U.S.C. 58c(j)(3)(A)) is amended by striking “September 30,*
13 *2024” and inserting “July 7, 2025”.*

14 (b) *RATE FOR MERCHANDISE PROCESSING FEES.*—
15 *Section 503 of the United States–Korea Free Trade Agree-*
16 *ment Implementation Act (Public Law 112–41; 125 Stat.*
17 *460) is amended by striking “June 30, 2021” and inserting*
18 *“June 30, 2025”.*

19 **SEC. 602. TIME FOR PAYMENT OF CORPORATE ESTIMATED** 20 **TAXES.**

21 *Notwithstanding section 6655 of the Internal Revenue*
22 *Code of 1986, in the case of a corporation with assets of*
23 *not less than \$1 billion (determined as of the end of the*
24 *preceding taxable year)—*

1 (1) *the amount of any required installment of*
2 *corporate estimated tax which is otherwise due in*
3 *July, August, or September of 2020 shall be increased*
4 *by 5.25 percent of such amount (determined without*
5 *regard to any increase in such amount not contained*
6 *in such Code); and*

7 (2) *the amount of the next required installment*
8 *after an installment referred to in paragraph (1)*
9 *shall be appropriately reduced to reflect the amount*
10 *of the increase by reason of such paragraph.*

11 **SEC. 603. ELIMINATION OF MODIFICATION OF THE MEDI-**
12 **CARE SEQUESTER FOR FISCAL YEAR 2024.**

13 (a) *IN GENERAL.*—*Subject to subsection (b), section*
14 *251A(6)(D)(ii) of the Balanced Budget and Emergency Def-*
15 *icit Control Act of 1985 (2 U.S.C. 901a(6)(D)(ii)) is*
16 *amended by striking “0.25 percent” and inserting “0.0 per-*
17 *cent”.*

18 (b) *EFFECTIVE DATE.*—*The amendment made by sub-*
19 *section (a) shall not take effect unless the Trade Act of 2015*
20 *is enacted and if the Trade Act of 2015 is enacted after*
21 *the date of the enactment of this Act, such amendment shall*
22 *be executed as if this Act had been enacted after the date*
23 *of the enactment of such other Act.*

1 **SEC. 604. PAYEE STATEMENT REQUIRED TO CLAIM CERTAIN**
2 **EDUCATION TAX BENEFITS.**

3 (a) *AMERICAN OPPORTUNITY CREDIT, HOPE SCHOL-*
4 *ARSHIP CREDIT, AND LIFETIME LEARNING CREDIT.*—

5 (1) *IN GENERAL.*—*Section 25A(g) of the Internal*
6 *Revenue Code of 1986 is amended by adding at the*
7 *end the following new paragraph:*

8 “(8) *PAYEE STATEMENT REQUIREMENT.*—*Except*
9 *as otherwise provided by the Secretary, no credit shall*
10 *be allowed under this section unless the taxpayer re-*
11 *ceives a statement furnished under section 6050S(d)*
12 *which contains all of the information required by*
13 *paragraph (2) thereof.”.*

14 (2) *STATEMENT RECEIVED BY DEPENDENT.*—
15 *Section 25A(g)(3) of such Code is amended by strik-*
16 *ing “and” at the end of subparagraph (A), by strik-*
17 *ing the period at the end of subparagraph (B) and in-*
18 *serting “, and”, and by adding at the end the fol-*
19 *lowing:*

20 “(C) *a statement described in paragraph*
21 *(8) and received by such individual shall be*
22 *treated as received by the taxpayer.”.*

23 (b) *DEDUCTION FOR QUALIFIED TUITION AND RE-*
24 *LATED EXPENSES.*—*Section 222(d) of such Code is amend-*
25 *ed by redesignating paragraph (6) as paragraph (7), and*

1 *by inserting after paragraph (5) the following new para-*
2 *graph:*

3 “(6) *PAYEE STATEMENT REQUIREMENT.*—

4 “(A) *IN GENERAL.*—*Except as otherwise*
5 *provided by the Secretary, no deduction shall be*
6 *allowed under subsection (a) unless the taxpayer*
7 *receives a statement furnished under section*
8 *6050S(d) which contains all of the information*
9 *required by paragraph (2) thereof.*

10 “(B) *STATEMENT RECEIVED BY DEPEND-*
11 *ENT.*—*The receipt of the statement referred to in*
12 *subparagraph (A) by an individual described in*
13 *subsection (c)(3) shall be treated for purposes of*
14 *subparagraph (A) as received by the taxpayer.”.*

15 “(c) *INFORMATION REQUIRED TO BE PROVIDED ON*
16 *PAYEE STATEMENT.*—*Section 6050S(d)(2) of such Code is*
17 *amended to read as follows:*

18 “(2) *the information required by subsection*
19 *(b)(2).”.*

20 “(d) *EFFECTIVE DATE.*—*The amendments made by this*
21 *section shall apply to taxable years beginning after the date*
22 *of the enactment of this Act.*

1 **SEC. 605. SPECIAL RULE FOR EDUCATIONAL INSTITUTIONS**
2 **UNABLE TO COLLECT TINs OF INDIVIDUALS**
3 **WITH RESPECT TO HIGHER EDUCATION TUI-**
4 **TION AND RELATED EXPENSES.**

5 (a) *IN GENERAL.*—Section 6724 of the Internal Rev-
6 enue Code of 1986 is amended by adding at the end the
7 following new subsection:

8 “(f) *SPECIAL RULE FOR RETURNS OF EDUCATIONAL*
9 *INSTITUTIONS RELATED TO HIGHER EDUCATION TUITION*
10 *AND RELATED EXPENSES.*—No penalty shall be imposed
11 under section 6721 or 6722 solely by reason of failing to
12 provide the TIN of an individual on a return or statement
13 required by section 6050S(a)(1) if the eligible educational
14 institution required to make such return contemporaneously
15 makes a true and accurate certification under penalty of
16 perjury (and in such form and manner as may be pre-
17 scribed by the Secretary) that it has complied with stand-
18 ards promulgated by the Secretary for obtaining such indi-
19 vidual’s TIN.”.

20 (b) *EFFECTIVE DATE.*—The amendments made by this
21 section shall apply to returns required to be made, and
22 statements required to be furnished, after December 31,
23 2015.

1 **SEC. 606. PENALTY FOR FAILURE TO FILE CORRECT INFOR-**
2 **MATION RETURNS AND PROVIDE PAYEE**
3 **STATEMENTS.**

4 (a) *IN GENERAL.*—Section 6721(a)(1) of the Internal
5 Revenue Code of 1986 is amended—

6 (1) by striking “\$100” and inserting “\$250”;

7 and

8 (2) by striking “\$1,500,000” and inserting
9 “\$3,000,000”.

10 (b) *REDUCTION WHERE CORRECTION IN SPECIFIED*
11 *PERIOD.*—

12 (1) *CORRECTION WITHIN 30 DAYS.*—Section
13 6721(b)(1) of such Code is amended—

14 (A) by striking “\$30” and inserting “\$50”;

15 (B) by striking “\$100” and inserting
16 “\$250”; and

17 (C) by striking “\$250,000” and inserting
18 “\$500,000”.

19 (2) *FAILURES CORRECTED ON OR BEFORE AU-*
20 *GUST 1.*—Section 6721(b)(2) of such Code is amend-
21 ed—

22 (A) by striking “\$60” and inserting
23 “\$100”;

24 (B) by striking “\$100” (prior to amend-
25 ment by subparagraph (A)) and inserting
26 “\$250”; and

1 (C) by striking “\$500,000” and inserting
2 “\$1,500,000”.

3 (c) *LOWER LIMITATION FOR PERSONS WITH GROSS*
4 *RECEIPTS OF NOT MORE THAN \$5,000,000.—Section*
5 *6721(d)(1) of such Code is amended—*

6 (1) *in subparagraph (A)—*

7 (A) by striking “\$500,000” and inserting
8 “\$1,000,000”; and

9 (B) by striking “\$1,500,000” and inserting
10 “\$3,000,000”;

11 (2) *in subparagraph (B)—*

12 (A) by striking “\$75,000” and inserting
13 “\$175,000”; and

14 (B) by striking “\$250,000” and inserting
15 “\$500,000”; and

16 (3) *in subparagraph (C)—*

17 (A) by striking “\$200,000” and inserting
18 “\$500,000”; and

19 (B) by striking “\$500,000” (prior to
20 amendment by subparagraph (A)) and inserting
21 “\$1,500,000”.

22 (d) *PENALTY IN CASE OF INTENTIONAL DISREGARD.—*
23 *Section 6721(e) of such Code is amended—*

24 (1) by striking “\$250” in paragraph (2) and in-
25 serting “\$500”; and

1 (2) by striking “\$1,500,000” in paragraph
2 (3)(A) and inserting “\$3,000,000”.

3 (e) *FAILURE TO FURNISH CORRECT PAYEE STATE-*
4 *MENTS.—*

5 (1) *IN GENERAL.—*Section 6722(a)(1) of such
6 *Code is amended—*

7 (A) by striking “\$100” and inserting
8 “\$250”; and

9 (B) by striking “\$1,500,000” and inserting
10 “\$3,000,000”.

11 (2) *REDUCTION WHERE CORRECTION IN SPECI-*
12 *FIED PERIOD.—*

13 (A) *CORRECTION WITHIN 30 DAYS.—*Section
14 *6722(b)(1) of such Code is amended—*

15 (i) by striking “\$30” and inserting
16 “\$50”;

17 (ii) by striking “\$100” and inserting
18 “\$250”; and

19 (iii) by striking “\$250,000” and in-
20 serting “\$500,000”.

21 (B) *FAILURES CORRECTED ON OR BEFORE*
22 *AUGUST 1.—*Section 6722(b)(2) of such Code is
23 *amended—*

24 (i) by striking “\$60” and inserting
25 “\$100”;

1 (ii) by striking “\$100” (prior to
2 amendment by clause (i)) and inserting
3 “\$250”; and

4 (iii) by striking “\$500,000” and in-
5 serting “\$1,500,000”.

6 (3) LOWER LIMITATION FOR PERSONS WITH
7 GROSS RECEIPTS OF NOT MORE THAN \$5,000,000.—Sec-
8 tion 6722(d)(1) of such Code is amended—

9 (A) in subparagraph (A)—

10 (i) by striking “\$500,000” and insert-
11 ing “\$1,000,000”; and

12 (ii) by striking “\$1,500,000” and in-
13 serting “\$3,000,000”;

14 (B) in subparagraph (B)—

15 (i) by striking “\$75,000” and inserting
16 “\$175,000”; and

17 (ii) by striking “\$250,000” and insert-
18 ing “\$500,000”; and

19 (C) in subparagraph (C)—

20 (i) by striking “\$200,000” and insert-
21 ing “\$500,000”; and

22 (ii) by striking “\$500,000” (prior to
23 amendment by subparagraph (A)) and in-
24 serting “\$1,500,000”.

1 (4) *PENALTY IN CASE OF INTENTIONAL DIS-*
2 *REGARD.—Section 6722(e) of such Code is amended—*
3 (A) *by striking “\$250” in paragraph (2)*
4 *and inserting “\$500”; and*
5 (B) *by striking “\$1,500,000” in paragraph*
6 *(3)(A) and inserting “\$3,000,000”.*
7 (f) *EFFECTIVE DATE.—The amendments made by this*
8 *section shall apply with respect to returns and statements*
9 *required to be filed after December 31, 2015.*

Attest:

Clerk.

114TH CONGRESS
1ST SESSION

H.R. 1295

**HOUSE AMENDMENT TO
SENATE AMENDMENT**