## In the Senate of the United States,

June 24, 2015.
Resolved, That the bill from the House of Representatives (H.R. 1295) entitled "An Act to extend the African Growth and Opportunity Act, the Generalized System of Preferences, the preferential duty treatment program for Haiti, and for other purposes.", do pass with the following

## SENATE AMENDMENT TO HOUSE AMENDMENT TO SENATE AMENDMENT:

In lieu of the matter proposed to be inserted, 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. 10\%. 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.

## tithe 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-EXTENSION of Trade ADJUstMENT ASSISTANCE

Sec. 401. Short title.
Sec. 402. Application of provisions relating to trade adjustment assistance.
Sec. 403. Extension of trade adjustment assistance program.
Sec. 404. Performance measurement and reporting.
Sec. 405. Applicability of trade adjustment assistance provisions.
Sec. 406. Sunset provisions.
Sec. 40\%. Extension and modification of Health Coverage Tax Credit.

## TITLE V—IMPROVEMENTS TO ANTIDUMPING AND COUNTERVAILING DUTY LAWS

Sec. 501. Short title.
Sec. 502. Consequences of failure to cooperate with a request for information in a proceeding.
Sec. 503. Definition of material injury.
Sec. 504. Particular market situation.
Sec. 505. Distortion of prices or costs.
Sec. 506. Reduction in burden on Department of Commerce by reducing the number of voluntary respondents.
Sec. 50\%. Application to Canada and Mexico.

## $\dagger$ HR 1295 EAS2

title vi-tariff classification of certain articles
Sec. 601. Tariff classification of recreational performance outerwear.
Sec. 602. Duty treatment of protective active footwear.
TITLE VII—MISCELLANEOUS PROVISIONS
Sec. 701. Report on contribution of trade preference programs to reducing poverty and eliminating hunger.

## TITLE VIII—OFFSETS

Sec. 801. Customs user fees extension.
Sec. 802. Additional customs user fees extension.
Sec. 803. Time for payment of corporate estimated taxes.
Sec. 804. Payee statement required to claim certain education tax benefits.
Sec. 805. Special rule for educational institutions unable to collect TINs of individuals with respect to higher education tuition and related expenses.
Sec. 806. Penalty for failure to file correct information returns and provide payee statements.
Sec. 80\%. Child tax credit not refundable for taxpayers electing to exclude foreign earned income from tax.
Sec. 808. Coverage and payment for renal dialysis services for individuals with acute kidney injury.


## 7 SEC. 102. FINDINGS.

8 Congress finds the following:

10 Opportunity Act has been the centerpiece of trade re11 lations between the United States and sub-Saharan 12 Africa and has enhanced trade, investment, job cre13 ation, and democratic institutions throughout Africa.
(2) Trade and investment, as facilitated by the African Growth and Opportunity Act, promote economic growth, development, poverty reduction, democracy, the rule of law, and stability in sub-Saharan Africa.
(3) Trade between the United States and sub-Saharan Africa has more than tripled since the enactment of the African Growth and Opportunity Act in 2000, and United States direct investment in sub-Saharan Africa has grown almost sixfold.
(4) It is in the interest of the United States to engage and compete in emerging markets in sub-Saharan African countries, to boost trade and investment between the United States and sub-Saharan African countries, and to renew and strengthen the African Growth and Opportunity Act.
(5) The long-term economic security of the United States is enhanced by strong economic and political ties with the fastest-growing economies in the world, many of which are in sub-Saharan Africa.
(6) It is a goal of the United States to further integrate sub-Saharan African countries into the global economy, stimulate economic development in Africa, and diversify sources of growth in sub-Saharan Africa.
(7) To that end, implementation of the Agreement on Trade Facilitation of the World Trade Organization would strengthen regional integration efforts in sub-Saharan Africa and contribute to economic growth in the region.
(8) The elimination of barriers to trade and investment in sub-Saharan Africa, including high tariffs, forced localization requirements, restrictions on investment, and customs barriers, will create opportunities for workers, businesses, farmers, and ranchers in the United States and sub-Saharan African countries.
(9) The elimination of such barriers will improve utilization of the African Growth and Opportunity Act and strengthen regional and global integration, accelerate economic growth in sub-Saharan Africa, and enhance the trade relationship between the United States and sub-Saharan Africa.

SEC. 103. EXTENSION OF AFRICAN GROWTH AND OPPORTUNITY ACT.
(a) In General.—Section 506B of the Trade Act of 1974 (19 U.S.C. 2466b) is amended by striking "September 30, 2015" and inserting "September 30, 2025".
(b) African Growth and Opportunity Act.-
(1) In general.-Section $112(g)$ of the African Growth and Opportunity Act (19 U.S.C. $3721(\mathrm{~g})$ ) is amended by striking "September 30, 2015" and inserting "September 30, 2025".
(2) Extension of regional apparel article Program.—Section 112(b)(3)(A) of the African Growth and Opportunity Act (19 U.S.C. 3721(b)(3)(A)) is amended-
(A) in clause (i), by striking "11 succeeding" and inserting "21 succeeding"; and
(B) in clause (ii)(II), by striking "September 30, 2015" and inserting "September 30, 2025".
(3) Extension of third-country fabric Pro-GRAM.-Section 112(c)(1) of the African Growth and Opportunity Act (19 U.S.C. 3721(c)(1)) is amend-ed-
(A) in the paragraph heading, by striking "SEPTEMBER 30, 2015" and inserting "SEPTEMBER 30, 2025";
(B) in subparagraph (A), by striking "September 30, 2015" and inserting "September 30, 2025"; and
(C) in subparagraph (B)(ii), by striking "September 30, 2015" and inserting "September 30, 2025".

## SEC. 104. MODIFICATIONS OF RULES OF ORIGIN FOR DUTYfree treatment for articles of beneficiary sub-saharan african countries under generalized system of prefERENCES.

(a) In General.—Section 506A(b)(2) of the Trade Act of 1974 (19 U.S.C. 2466a(b)(2)) is amended-
(1) in subparagraph (A), by striking "and" at the end;
(2) in subparagraph (B), by striking the period at the end and inserting "; and"; and
(3) by adding at the end the following:
"(C) the direct costs of processing operations performed in one or more such beneficiary subSaharan African countries or former beneficiary sub-Saharan African countries shall be applied in determining such percentage.".
(b) Applicability to Articles Receiving DutyFree Treatment Under Title V of Trade Adt of 1974.-Section 506A(b) of the Trade Act of 1974 (19 U.S.C. 2466a(b)) is amended by adding at the end the following:

16 " $A$ "" in the "Special" subcolumn of the HTS.
17 (d) Effective Date.-The amendments made by
"(3) Rules of origin under this title.-The exceptions set forth in subparagraphs (A), (B), and (C) of paragraph (2) shall also apply to any article described in section 503(a)(1) that is the growth, product, or manufacture of a beneficiary sub-Saharan African country for purposes of any determination to provide duty-free treatment with respect to such article.".
(c) Modifications to the Harmonized Tariff Schedule.-The President may proclaim such modifications as may be necessary to the Harmonized Tariff Schedule of the United States (HTS) to add the special tariff treatment symbol "D" in the "Special" subcolumn of the HTS for each article classified under a heading or subheading with the special tariff treatment symbol " $A$ " or subsections (a) and (b) take effect on the date of the enactment of this Act and apply with respect to any article described in section $503(b)(1)(B)$ through (G) of the Trade Act of 1974 that is the growth, product, or manufacture of a beneficiary sub-Saharan African country and that is imported into the customs territory of the United States on or after the date that is 30 days after such date of enactment.

1 SEC. 105. MONITORING AND REVIEW OF ELIGIBILITY

22 Preferential Tariff Treatment.-Section 506A of the
(1) by striking "If the President" and inserting the following:
"(A) In general.-If the President"; and
(2) by adding at the end the following:
"(B) Notification.-The President may not terminate the designation of a country as a beneficiary sub-Saharan African country under subparagraph (A) unless, at least 60 days before the termination of such designation, the President notifies Congress and notifies the country of the President's intention to terminate such designation, together with the considerations entering into the decision to terminate such designation.".
(b) Withdrawal, Suspension, or Limitation of Trade Act of 1974 (19 U.S.C. 2466a) is amended-
(1) by redesignating subsection (c) as subsection (d); and
(2) by inserting after subsection (b) the following:
"(c) Withdrawal, Suspension, or Limitation of Preferential Tariff Treatment.-
"(1) In general.-The President may withdraw, suspend, or limit the application of duty-free treatment provided for any article described in subsection (b)(1) of this section or section 112 of the African Growth and Opportunity Act with respect to a beneficiary sub-Saharan African country if the President determines that withdrawing, suspending, or limiting such duty-free treatment would be more effective in promoting compliance by the country with the requirements described in subsection (a)(1) than terminating the designation of the country as a beneficiary sub-Saharan African country for purposes of this section.
"(2) Notification.-The President may not withdraw, suspend, or limit the application of dutyfree treatment under paragraph (1) unless, at least 60 days before such withdrawal, suspension, or limitation, the President notifies Congress and notifies the country of the President's intention to withdraw, suspend, or limit such duty-free treatment, together with
the considerations entering into the decision to terminate such designation.".
(c) Review and Public Comments on Eligibility

Requirements.-Section 506A of the Trade Act of 1974 (19 U.S.C. 2466a), as so amended, is further amended-
(1) by redesignating subsection (d) as subsection (e); and
(2) by inserting after subsection (c) the following:
"(d) Review and Public Comments on Eligibility Requirements.-
"(1) In general.-In carrying out subsection (a)(2), the President shall publish annually in the Federal Register a notice of review and request for public comments on whether beneficiary sub-Saharan African countries are meeting the eligibility requirements set forth in section 104 of the African Growth and Opportunity Act and the eligibility criteria set forth in section 502 of this Act.
"(2) Public hearing.-The United States Trade Representative shall, not later than 30 days after the date on which the President publishes the notice of review and request for public comments under paragraph (1)—
"(A) hold a public hearing on such review and request for public comments; and
"(B) publish in the Federal Register, before such hearing is held, notice of-
"(i) the time and place of such hearing; and
"(ii) the time and place at which such public comments will be accepted.
"(3) Petition process.—
"(A) In general.-Not later than 60 days after the date of the enactment of this subsection, the President shall establish a process to allow any interested person, at any time, to file a petition with the Office of the United States Trade Representative with respect to the compliance of any country listed in section 107 of the African Growth and Opportunity Act with the eligibility requirements set forth in section 104 of such Act and the eligibility criteria set forth in section 502 of this Act.
"(B) Use of Petitions.-The President shall take into account all petitions filed pursuant to subparagraph (A) in making determinations of compliance under subsections (a)(3)(A) and (c) and in preparing any reports required
by this title as such reports apply with respect to beneficiary sub-Saharan African countries.
"(4) Out-of-cycle reviews.-
"(A) In general.-The President may, at any time, initiate an out-of-cycle review of whether a beneficiary sub-Saharan African country is making continual progress in meeting the requirements described in paragraph (1). The President shall give due consideration to petitions received under paragraph (3) in determining whether to initiate an out-of-cycle review under this subparagraph.
"(B) Congressional notification.-Before initiating an out-of-cycle review under subparagraph (A), the President shall notify and consult with Congress.
"(C) Consequences of review.-If, pursuant to an out-of-cycle review conducted under subparagraph (A), the President determines that a beneficiary sub-Saharan African country does not meet the requirements set forth in section 104(a) of the African Growth and Opportunity Act (19 U.S.C. $3703(a)$ ), the President shall, subject to the requirements of subsections (a)(3)(B) and (c)(2), terminate the designation of the
country as a beneficiary sub-Saharan African country or withdraw, suspend, or limit the application of duty-free treatment with respect to articles from the country.
"(D) Reports.—After each out-of-cycle review conducted under subparagraph (A) with respect to a country, the President shall submit to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives a report on the review and any determination of the President to terminate the designation of the country as a beneficiary subSaharan African country or withdraw, suspend, or limit the application of duty-free treatment with respect to articles from the country under subparagraph (C).
"(E) Initiation of out-of-cycle reviews for certain countries.-Recognizing that concerns have been raised about the compliance with section 104(a) of the African Growth and Opportunity Act (19 U.S.C. 3703(a)) of some beneficiary sub-Saharan African countries, the President shall initiate an out-of-cycle review under subparagraph (A) with respect to South Africa, the most developed of the beneficiary sub-

Saharan African countries, and other beneficiary countries as appropriate, not later than 30 days after the date of the enactment of the Trade Preferences Extension Act of 2015.".

SEC. 106. PROMOTION OF THE ROLE OF WOMEN IN SOCIAL AND ECONOMIC DEVELOPMENT IN SUB-SAHARAN AFRICA.
(a) Statement of Policy.-Section 103 of the African Growth and Opportunity Act (19 U.S.C. 3702) is amended-
(1) in paragraph (8), by striking "; and" and inserting a semicolon;
(2) in paragraph (9), by striking the period and inserting "; and"; and
(3) by adding at the end the following:
"(10) promoting the role of women in social, political, and economic development in sub-Saharan Africa.".
(b) Eligibility Requirements.—Section 104(a)(1)(A) of the African Growth and Opportunity Act (19 U.S.C. $3703(a)(1)(A))$ is amended by inserting "for men and women" after "rights".

SEC. 107. biennial agoa utilization strategies.
(a) In General.-It is the sense of Congress that-
(1) beneficiary sub-Saharan African countries should develop utilization strategies on a biennial basis in order to more effectively and strategically utilize benefits available under the African Growth and Opportunity Act (in this section referred to as "AGOA utilization strategies");
(2) United States trade capacity building agencies should work with, and provide appropriate resources to, such sub-Saharan African countries to assist in developing and implementing biennial AGOA utilization strategies; and
(3) as appropriate, and to encourage greater regional integration, the United States Trade Representative should consider requesting the Regional Economic Communities to prepare biennial AGOA utilization strategies.
(b) Contents.-It is further the sense of Congress that biennial AGOA utilization strategies should identify strategic needs and priorities to bolster utilization of benefits available under the African Growth and Opportunity Act. To that end, biennial AGOA utilization strategies should-
(1) review potential exports under the African Growth and Opportunity Act and identify opportunities and obstacles to increased trade and investment and enhanced poverty reduction efforts;
(2) identify obstacles to regional integration that inhibit utilization of benefits under the African Growth and Opportunity Act;
(3) set out a plan to take advantage of opportunities and address obstacles identified in paragraphs (1) and (2), improve awareness of the African Growth and Opportunity Act as a program that enhances exports to the United States, and utilize United States Agency for International Development regional trade hubs;
(4) set out a strategy to promote small business and entrepreneurship; and
(5) eliminate obstacles to regional trade and promote greater utilization of benefits under the African Growth and Opportunity Act and establish a plan to promote full regional implementation of the Agreement on Trade Facilitation of the World Trade Organization.
(c) Publication.-It is further the sense of Congress that-
(1) each beneficiary sub-Saharan African country should publish on an appropriate Internet website of such country public versions of its AGOA utilization strategy; and

18
(2) the United States Trade Representative should publish on the Internet website of the Office of the United States Trade Representative public versions of all AGOA utilization strategies described in paragraph (1).

SEC. 108. DEEPENING AND EXPANDING TRADE AND INVESTMENT TIES BETWEEN SUB-SAHARAN AFRICA AND THE UNITED STATES.

It is the policy of the United States to continue to-
(1) seek to deepen and expand trade and investment ties between sub-Saharan Africa and the United States, including through the negotiation of accession by sub-Saharan African countries to the World Trade Organization and the negotiation of trade and investment framework agreements, bilateral investment treaties, and free trade agreements, as such agreements have the potential to catalyze greater trade and investment, facilitate additional investment in subSaharan Africa, further poverty reduction efforts, and promote economic growth;
(2) seek to negotiate agreements with individual sub-Saharan African countries as well as with the Regional Economic Communities, as appropriate;
(3) promote full implementation of commitments made under the WTO Agreement (as such term is de-
fined in section 2(9) of the Uruguay Round Agreements Act (19 U.S.C. 3501(9)) because such actions are likely to improve utilization of the African Growth and Opportunity Act and promote trade and investment and because regular review to ensure continued compliance helps to maximize the benefits of the African Growth and Opportunity Act; and
(4) promote the negotiation of trade agreements that cover substantially all trade between parties to such agreements and, if other countries seek to negotiate trade agreements that do not cover substantially all trade, continue to object in all appropriate forums.

## SEC. 109. agricultural technical assistance for

 SUB-SAHARAN AFRICA.Section 13 of the AGOA Acceleration Act of 2004 (19
U.S.C. 3701 note) is amended-
(1) in subsection (a)—
(A) by striking "shall identify not fewer than 10 eligible sub-Saharan African countries as having the greatest" and inserting ", through the Secretary of Agriculture, shall identify eligible sub-Saharan African countries that have"; and
(B) by striking "and complying with sanitary and phytosanitary rules of the United States" and inserting ", complying with sanitary and phytosanitary rules of the United States, and developing food safety standards";
(2) in subsection (b)—
(A) by striking " 20 " and inserting " 30 "; and
(B) by inserting after "from those countries" the following: ", particularly from businesses and sectors that engage women farmers and entrepreneurs,"; and
(3) by adding at the end the following:
"(c) Coordination.-The President shall take such measures as are necessary to ensure adequate coordination of similar activities of agencies of the United States Government relating to agricultural technical assistance for subSaharan Africa.".

SEC. 110. REPORTS.
(a) Implementation Report.-
(1) In general.-Not later than 1 year after the date of the enactment of this Act, and biennially thereafter, the President shall submit to Congress a report on the trade and investment relationship between the United States and sub-Saharan African countries
and on the implementation of this title and the amendments made by this title.
(2) Matters to be included.-The report required by paragraph (1) shall include the following:
(A) A description of the status of trade and investment between the United States and subSaharan Africa, including information on leading exports to the United States from sub-Saharan African countries.
(B) Any changes in eligibility of sub-Saharan African countries during the period covered by the report.
(C) A detailed analysis of whether each such beneficiary sub-Saharan African country is continuing to meet the eligibility requirements set forth in section 104 of the African Growth and Opportunity Act and the eligibility criteria set forth in section 502 of the Trade Act of 1974.
(D) A description of the status of regional integration efforts in sub-Saharan Africa.
(E) A summary of United States trade capacity building efforts.
(F) Any other initiatives related to enhancing the trade and investment relationship be-

5 Act, and every 5 years thereafter, the United States Trade
6 Representative shall submit to Congress a report that-

8 have a expressed an interest in entering into a free 9 trade agreement with the United States;
tween the United States and sub-Saharan African countries.
(b) Potentilal Trade Agreements Report.-Not later than 1 year after the date of the enactment of this (1) identifies sub-Saharan African countries that
(2) evaluates the viability and progress of such sub-Saharan African countries and other sub-Saharan African countries toward entering into a free trade agreement with the United States; and
(3) describes a plan for negotiating and concluding such agreements, which includes the elements 116(b)(2) of the African Growth and Opportunity Act.
(c) Termination.-The reporting requirements of this section shall cease to have any force or effect after September 30, 2025.

SEC. 111. TECHNICAL AMENDMENTS.
Section 104 of the African Growth and Opportunity Act (19 U.S.C. 3703), as amended by section 106, is further amended-
(1) in subsection (a), by striking "(a) In GENERAL.—"; and
(2) by striking subsection (b).

## SEC. 112. DEFINITIONS.

In this title:
(1) Beneficiary sub-saharan african coun-TRY.-The term "beneficiary sub-Saharan African country" means a beneficiary sub-Saharan African country described in subsection (e) of section 506A of the Trade Act of 1974 (as redesignated by this Act).
(2) Sub-saharan african country.-The term "sub-Saharan African country" has the meaning given the term in section 107 of the African Growth and Opportunity Act.

## TITLE II—EXTENSION OF GENERALIZED SYSTEM OF PREFERENCES

SEC. 201. EXTENSION OF GENERALIZED SYSTEM OF PREFERENCES.
(a) In General.-Section 505 of the Trade Act of 1974 (19 U.S.C. 2465) is amended by striking "July 31, 2013" and inserting "December 31, 2017".
(b) Effective Date.-
(1) In general.-The amendment made by subsection (a) shall apply to articles entered on or after
the 30th day after the date of the enactment of this Act.
(2) Retroactive application for certain LIQUIDATIONS AND RELIQUIDATIONS.-
(A) In general.-Notwithstanding section 514 of the Tariff Act of 1930 (19 U.S.C. 1514) or any other provision of law and subject to subparagraph (B), any entry of a covered article to which duty-free treatment or other preferential treatment under title V of the Trade Act of 1974 (19 U.S.C. 2461 et seq.) would have applied if the entry had been made on July 31, 2013, that was made-
(i) after July 31, 2013; and
(ii) before the effective date specified in paragraph (1),
shall be liquidated or reliquidated as though such entry occurred on the effective date specified in paragraph (1).
(B) Requests.-A liquidation or reliquidation may be made under subparagraph (A) with respect to an entry only if a request therefor is filed with U.S. Customs and Border Protection not later than 180 days after the date of the enactment of this Act that contains sufficient in-
formation to enable U.S. Customs and Border Protection-
(i) to locate the entry; or
(ii) to reconstruct the entry if it cannot be located.
(C) Payment of amounts owed.-Any amounts owed by the United States pursuant to the liquidation or reliquidation of an entry of a covered article under subparagraph (A) shall be paid, without interest, not later than 90 days after the date of the liquidation or reliquidation (as the case may be).
(3) Definitions.-In this subsection:
(A) Covered article.-The term"covered article" means an article from a country that is a beneficiary developing country under title $V$ of the Trade Act of 1974 (19 U.S.C. 2461 et seq.) as of the effective date specified in paragraph (1).
(B) Enter; entry.-The terms "enter" and "entry" include a withdrawal from warehouse for consumption.

SEC. 202. AUTHORITY TO DESIGNATE CERTAIN COTTON ARtICLES AS ELIGIBLE ARTICLES ONLY FOR LEAST-DEVELOPED BENEFICIARY DEVELOPING COUNTRIES UNDER GENERALIZED SYSTEM OF PREFERENCES.

Section 503(b) of the Trade Act of 1974 (19 U.S.C. 2463(b)) is amended by adding at the end the following: "(5) Certain cotton Articles.-Notwithstanding paragraph (3), the President may designate as an eligible article or articles under subsection (a)(1)(B) only for countries designated as least-developed beneficiary developing countries under section 502(a)(2) cotton articles classifiable under subheading 5201.00.18, 5201.00.28, 5201.00.38, 5202.99.30, or 5203.00.30 of the Harmonized Tariff Schedule of the United States.".

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.
(a) In General.-For purposes of applying and administering subsections (c)(2) and (d) of section 503 of the Trade Act of 1974 (19 U.S.C. 2463) with respect to an article described in subsection (b) of this section, subsections 7 under subsection (a) of section 503 of the Trade Act of 1974 8 (19 U.S.C. 2463) and with respect to which a determination 9 described in subsection (c)(2)(A) of such section was made 10 with respect to exports (directly or indirectly) to the United 11 States of such eligible article during calendar year 2014

12 by the beneficiary developing country.
(c)(2) and (d) of section 503 of such Act shall be applied and administered by substituting "October 1" for "July 1" each place such date appears.
(b) Article Described.-An article described in this subsection is an article of a beneficiary developing country that is designated by the President as an eligible article SEC. 204. ELIGIBILITY OF CERTAIN LUGGAGE AND TRAVEL ARTICLES FOR DUTY-FREE TREATMENT UNDER THE GENERALIZED SYSTEM OF PREFerences.

Section 503(b)(1) of the Trade Act of 1974 (19 U.S.C. 2463(b)(1)) is amended-
(1) in subparagraph (A), by striking "paragraph (4)" and inserting "paragraphs (4) and (5)";
(2) in subparagraph (E), by striking "Footwear" and inserting "Except as provided in paragraph (5), footwear"; and
(3) by adding at the end the following:
"(5) Certain luggage and travel arti-CLES.-Notwithstanding subparagraph (A) or (E) of paragraph (1), the President may designate the following as eligible articles under subsection (a):
"(A) Articles classifiable under subheading 4202.11.00, 4202.12.40, 4202.21.60, 4202.21.90, 4202.22.15, 4202.22.45, 4202.31.60, 4202.32.40, 4202.32.80, 4202.92.15, 4202.92.20, 4202.92.45, or 4202.99.90 of the Harmonized Tariff Schedule of the United States.
"(B) Articles classifiable under statistical reporting number 4202.12.2020, 4202.12.2050, 4202.12.8030, 4202.12.8070, 4202.22.8050, 4202.32.9550, 4202.32.9560, 4202.91.0030, 4202.91.0090, 4202.92.3020, 4202.92.3031, 4202.92.3091, 4202.92.9026, or 4202.92.9060 of the Harmonized Tariff Schedule of the United States, as such statistical reporting numbers are in effect on the date of the enactment of the Trade Preferences Extension Act of 2015.".

6 Section 2134 of the Caribbean Basin Economic Recov7 ery Act (19 U.S.C. 2703a) is amended as follows:

## TITLE III—EXTENSION OF PREFERENTIAL DUTY TREATMENT PROGRAM FOR HAITI

## SEC. 301. EXTENSION OF PREFERENTIAL DUTY TREATMENT

 PROGRAM FOR HAITI.(1) Subsection (b) is amended as follows:
(A) Paragraph (1) is amended-
(i) in subparagraph $(B)(v)(I)$, by amending item (cc) to read as follows:
"(cc) 60 percent or more during the 1-year period beginning on December 20, 201\%, and each of the 7 succeeding 1-year periods."; and
(ii) in subparagraph (C)—
(I) in the table, by striking "succeeding 11 1-year periods" and inserting " 16 succeeding 1-year periods"; and
(II) by striking "December 19, 2018" and inserting "December 19, 2025".
(B) Paragraph (2) is amended-
(i) in subparagraph (A)(ii), by striking "11 succeeding 1-year periods" and inserting "16 succeeding 1-year periods"; and
(ii) in subparagraph (B)(iii), by striking "11 succeeding 1-year periods" and inserting " 16 succeeding 1-year periods".
(2) Subsection (h) is amended by striking "September 30, 2020" and inserting "September 30, 2025".

## TITLE IV—EXTENSION OF TRADE ADJUSTMENT ASSISTANCE

## SEC. 401. SHORT TITLE.

This title may be cited as the "Trade Adjustment Assistance Reauthorization Act of 2015".
sec. 402. application of provisions relating to TRADE ADJUSTMENT ASSISTANCE.
(a) Repeal of Snapback.-Section 233 of the Trade Adjustment Assistance Extension Act of 2011 (Public Law 112-40; 125 Stat. 416) is repealed.
(b) Applicability of Certain Provisions.-Except as otherwise provided in this title, the provisions of chapters 2 through 6 of title II of the Trade Act of 1974, as in effect on December 31, 2013, and as amended by this title, shall-
(1) take effect on the date of the enactment of this Act; and

5 this title, whenever in this title an amendment or repeal
6 is expressed in terms of an amendment to, or repeal of, a
7 provision of chapters 2 through 6 of title II of the Trade
8 Act of 1974, the reference shall be considered to be made
9 to a provision of any such chapter, as in effect on December
10 31, 2013.
11 SEC. 403. EXTENSION OF TRADE ADJUSTMENT ASSISTANCE

15 is amended by striking "December 31, 2013" each place it 16 appears and inserting "June 30, 2021".

18 Trade Act of 1974 (19 U.S.C. 2296(a)(2)(A)) is amended
19 by striking "shall not exceed" and all that follows and in-
20 serting "shall not exceed \$450,000,000 for each of fiscal

24 U.S.C. 2318(b)(1)) is amended by striking "December 31, 25 2013" and inserting "June 30, 2021".
(d) Authorizations of Appropriations.-
(1) Trade adjustuent assistance for workERS.—Section 245(a) of the Trade Act of 1974 (19 U.S.C. 2317(a)) is amended by striking "December 31, 2013" and inserting "June 30, 2021".
(2) Trade adjustment assistance for FIRMS.—Section 255(a) of the Trade Act of 1974 (19 U.S.C. 2345(a)) is amended by striking "fiscal years 2012 and 2013" and all that follows through "December 31, 2013" and inserting "fiscal years 2015 through 2021".
(3) Trade adjustment assistance for farmERS.—Section 298(a) of the Trade Act of 1974 (19 U.S.C. $2401 \mathrm{~g}(\mathrm{a})$ ) is amended by striking "fiscal years 2012 and 2013" and all that follows through "December 31, 2013" and inserting "fiscal years 2015 through 2021".

SEC. 404. PERFORMANCE MEASUREMENT AND REPORTING.
(a) Performance Measures.—Section 239(j) of the Trade Act of 1974 (19 U.S.C. 2311(j)) is amended-
(1) in the subsection heading, by striking "Data Reporting" and inserting "Performance MeasURES";
(2) in paragraph (1)—
(A) in the matter preceding subparagraph (A)-
(i) by striking "a quarterly" and inserting "an annual"; and
(ii) by striking "data" and inserting "measures";
(B) in subparagraph (A), by striking "core" and inserting "primary"; and
(C) in subparagraph (C), by inserting "that promote efficiency and effectiveness" after "assistance program";
(3) in paragraph (2)—
(A) in the paragraph heading, by striking "Core indicators described" and inserting "Indicators of performance"; and
(B) by striking subparagraph (A) and inserting the following:
"(A) Primary indicators of performance Described.-
"(i) In general.-The primary indicators of performance referred to in paragraph (1)(A) shall consist of-
"(I) the percentage and number of workers who received benefits under the trade adjustment assistance program
who are in unsubsidized employment during the second calendar quarter after exit from the program;
"(II) the percentage and number of workers who received benefits under the trade adjustment assistance program and who are in unsubsidized employment during the fourth calendar quarter after exit from the program;
"(III) the median earnings of workers described in subclause (I);
"(IV) the percentage and number of workers who received benefits under the trade adjustment assistance program who, subject to clause (ii), obtain a recognized postsecondary credential or a secondary school diploma or its recognized equivalent, during participation in the program or within one year after exit from the program; and
" $(V)$ the percentage and number of workers who received benefits under the trade adjustment assistance program who, during a year while receiving such benefits, are in an education
or training program that leads to a recognized postsecondary credential or employment and who are achieving measurable gains in skills toward such a credential or employment.
"(ii) Indicator relating to Cre-DENTIAL.-For purposes of clause (i)(IV), a worker who received benefits under the trade adjustment assistance program who obtained a secondary school diploma or its recognized equivalent shall be included in the percentage counted for purposes of that clause only if the worker, in addition to obtaining such a diploma or its recognized equivalent, has obtained or retained employment or is in an education or training program leading to a recognized postsecondary credential within one year after exit from the program.";
(4) in paragraph (3)-
(A) in the paragraph heading, by striking "DATA" and inserting "MEASURES";
(B) by striking "quarterly" and inserting "annual"; and
(C) by striking "data" and inserting "measures"; and
(5) by adding at the end the following:
"(4) Accessibility of state performance reports.-The Secretary shall, on an annual basis, make available (including by electronic means), in an easily understandable format, the reports of cooperating States or cooperating State agencies required by paragraph (1) and the information contained in those reports.".
(b) Collection and Publication of Data.—Section 249B of the Trade Act of 1974 (19 U.S.C. 2323) is amended-
(1) in subsection (b)-
(A) in paragraph (3)—
(i) in subparagraph (A), by striking "enrolled in" and inserting "who received";
(ii) in subparagraph (B)—
(I) by striking "complete" and inserting "exited"; and
(II) by striking "who were enrolled in" and inserting ", including who received";
(iii) in subparagraph ( $E$ ), by striking "complete" and inserting "exited";
(iv) in subparagraph (F), by striking "complete" and inserting "exit"; and
(v) by adding at the end the following:
"(G) The average cost per worker of receiving training approved under section 236.
" $(H)$ The percentage of workers who received training approved under section 236 and obtained unsubsidized employment in a field related to that training."; and
(B) in paragraph (4)—
(i) in subparagraphs (A) and (B), by striking "quarterly" each place it appears and inserting "annual"; and
(ii) by striking subparagraph (C) and inserting the following:
"(C) The median earnings of workers described in section 239(j)(2)(A)(i)(III) during the second calendar quarter after exit from the program, expressed as a percentage of the median earnings of such workers before the calendar quarter in which such workers began receiving benefits under this chapter."; and
(2) in subsection (e)-
(A) in paragraph (1)—
(i) by redesignating subparagraphs (B) and (C) as subparagraphs (C) and (D), respectively; and
(ii) by inserting after subparagraph
(A) the following:
"(B) the reports required under section 239(j);"; and
(B) in paragraph (2), by striking"a quarterly" and inserting "an annual".
(c) Recognized Postsecondary Credential De-fINED.-Section 247 of the Trade Act of 1974 (19 U.S.C. 2319) is amended by adding at the end the following:
"(19) The term 'recognized postsecondary credential' means a credential consisting of an industry-recognized certificate or certification, a certificate of completion of an apprenticeship, a license recognized by a State or the Federal Government, or an associate or baccalaureate degree.".

SEC. 405. APPLICABILITY OF TRADE ADJUSTMENT ASSISTANCE PROVISIONS.
(a) Trade Adjustment Assistance for Work-ERS.-
(1) Petitions filed on or after january 1, 2014, AND BEFORE DATE OF ENACTMENT.-
(A) Certifications of workers not certified before date of enactment.-
(i) Criteria if a determination has not been made.—If, as of the date of the enactment of this Act, the Secretary of Labor has not made a determination with respect to whether to certify a group of workers as eligible to apply for adjustment assistance under section 222 of the Trade Act of 1974 pursuant to a petition described in clause (iii), the Secretary shall make that determination based on the requirements of section 222 of the Trade Act of 1974, as in effect on such date of enactment.
(ii) Reconsideration of denials of certifications.-If, before the date of the enactment of this Act, the Secretary made a determination not to certify a group of workers as eligible to apply for adjustment assistance under section 222 of the Trade Act of 1974 pursuant to a petition described in clause (iii), the Secretary shall-
(I) reconsider that determination;
and
(II) if the group of workers meets the requirements of section 222 of the Trade Act of 1974, as in effect on such date of enactment, certify the group of workers as eligible to apply for adjustment assistance.
(iii) Petition described.-A petition described in this clause is a petition for a certification of eligibility for a group of workers filed under section 221 of the Trade Act of 1974 on or after January 1, 2014, and before the date of the enactment of this Act.
(B) Eligibility for benefits.-
(i) In general.-Except as provided in clause (ii), a worker certified as eligible to apply for adjustment assistance under section 222 of the Trade Act of 1974 pursuant to a petition described in subparagraph (A)(iii) shall be eligible, on and after the date that is 90 days after the date of the enactment of this Act, to receive benefits only under the provisions of chapter 2 of title II of the Trade Act of 1974, as in effect on such date of enactment.
(ii) Computation of maximum bene-FITS.-Benefits received by a worker described in clause (i) under chapter 2 of title II of the Trade Act of 1974 before the date of the enactment of this Act shall be included in any determination of the maximum benefits for which the worker is eligible under the provisions of chapter 2 of title II of the Trade Act of 1974, as in effect on the date of the enactment of this Act.
(2) Petitions filed before January 1, 2014.-A worker certified as eligible to apply for adjustment assistance pursuant to a petition filed under section 221 of the Trade Act of 1974 on or before December 31, 2013, shall continue to be eligible to apply for and receive benefits under the provisions of chapter 2 of title II of such Act, as in effect on December 31, 2013.
(3) Qualifying separations with respect to petitions filed within 90 days of date of enaCtMent.—Section 223(b) of the Trade Act of 1974, as in effect on the date of the enactment of this Act, shall be applied and administered by substituting "before January 1, 2014" for "more than one year before the date of the petition on which such certifi-
cation was granted" for purposes of determining whether a worker is eligible to apply for adjustment assistance pursuant to a petition filed under section 221 of the Trade Act of 1974 on or after the date of the enactment of this Act and on or before the date that is 90 days after such date of enactment.
(b) Trade Adjustument Assistance for Firms.-
(1) Certification of firms not certified before date of enactanent.-
(A) Criteria if a determination has not been made.-If, as of the date of the enactment of this Act, the Secretary of Commerce has not made a determination with respect to whether to certify a firm as eligible to apply for adjustment assistance under section 251 of the Trade Act of 1974 pursuant to a petition described in subparagraph (C), the Secretary shall make that determination based on the requirements of section 251 of the Trade Act of 1974, as in effect on such date of enactment.
(B) Reconsideration of denial of certain petitions.-If, before the date of the enactment of this Act, the Secretary made a determination not to certify a firm as eligible to apply for adjustment assistance under section

251 of the Trade Act of 1974 pursuant to a petition described in subparagraph (C), the Secretary shall-
(i) reconsider that determination; and
(ii) if the firm meets the requirements of section 251 of the Trade Act of 1974, as in effect on such date of enactment, certify the firm as eligible to apply for adjustment assistance.
(C) Petition described.-A petition described in this subparagraph is a petition for a certification of eligibility filed by a firm or its representative under section 251 of the Trade Act of 1974 on or after January 1, 2014, and before the date of the enactment of this Act.
(2) Certification of firms that did not subuit petitions between january 1, 2014, and date of enactuent.—
(A) In general.-The Secretary of Commerce shall certify a firm described in subparagraph (B) as eligible to apply for adjustment assistance under section 251 of the Trade Act of 1974, as in effect on the date of the enactment of this Act, if the firm or its representative files a petition for a certification of eligibility under
section 251 of the Trade Act of 1974 not later than 90 days after such date of enactment.
(B) Firm described.-A firm described in this subparagraph is a firm that the Secretary determines would have been certified as eligible to apply for adjustment assistance if-
(i) the firm or its representative had filed a petition for a certification of eligibility under section 251 of the Trade Act of 1974 on a date during the period beginning on January 1, 2014, and ending on the day before the date of the enactment of this Act; and
(ii) the provisions of chapter 3 of title II of the Trade Act of 1974, as in effect on such date of enactment, had been in effect on that date during the period described in clause (i).

## SEC. 406. SUNSET PROVISIONS.

(a) Application of Prior LaW.-Subject to subsection (b), beginning on July 1, 2021, the provisions of chapters 2, 3, 5, and 6 of title II of the Trade Act of 1974 (19 U.S.C. 2271 et seq.), as in effect on January 1, 2014, shall be in effect and apply, except that in applying and administering such chapters-
(1) paragraph (1) of section 231(c) of that Act shall be applied and administered as if subparagraphs (A), (B), and (C) of that paragraph were not in effect;
(2) section 233 of that Act shall be applied and administered-
(A) in subsection (a)—
(i) in paragraph (2), by substituting "104-week period" for "104-week period" and all that follows through" $130-$ week period)"; and
(ii) in paragraph (3)—
(I) in the matter preceding subparagraph (A), by substituting "65" for " 52 "; and
(II) by substituting "'8-week period" for " 52 -week period" each place it appears; and
(B) by applying and administering subsection (g) as if it read as follows:
" (g) Payment of Trade Readjustment Allowances to Complete Training.-Notwithstanding any other provision of this section, in order to assist an adversely affected worker to complete training approved for the worker under section 236 that leads to the completion

1 of a degree or industry-recognized credential, payments 2 may be made as trade readjustment allowances for not more

3 than 13 weeks within such period of eligibility as the Sec4 retary may prescribe to account for a break in training 5 or for justifiable cause that follows the last week for which

6 the worker is otherwise entitled to a trade readjustment al-
7 lowance under this chapter if-
8 "(1) payment of the trade readjustment allow-

10 worker to complete the training; such week; and
"(3) the workerapproved for the worker; and period of eligibility."; "December 31, 200"";
(2) the worker participates in training in each
"(A) has substantially met the performance benchmarks established as part of the training
"(B) is expected to continue to make progress toward the completion of the training;
"(C) will complete the training during that
(3) section 245(a) of that Act shall be applied and administered by substituting "June 30, 2022" for
(4) section 246(b)(1) of that Act shall be applied and administered by substituting "June 30, 2022" for "the date that is 5 years" and all that follows through "State";
(5) section 256(b) of that Act shall be applied and administered by substituting "the 1-year period beginning on July 1, 2021" for "each of fiscal years 2003 through 2007, and \$4,000,000 for the 3-month period beginning on October 1, 200'"';
(6) section 298(a) of that Act shall be applied and administered by substituting "the 1-year period beginning on July 1, 2021" for "each of the fiscal years" and all that follows through "October 1, 200\%"; and
(7) section 285 of that Act shall be applied and administered-
(A) in subsection (a), by substituting "June 30, 2022" for "December 31, 200\%" each place it appears; and
(B) by applying and administering subsection (b) as if it read as follows:
"(b) Other Assistance.-
"(1) Assistance for firms.-
"(A) In general.-Except as provided in subparagraph (B), assistance may not be provided under chapter 3 after June 30, 2022.
"(B) ExCEption.-Notwithstanding subparagraph (A), any assistance approved under chapter 3 pursuant to a petition filed under section 251 on or before June 30, 2022, may be pro-vided-
"(i) to the extent funds are available pursuant to such chapter for such purpose; and
"(ii) to the extent the recipient of the assistance is otherwise eligible to receive such assistance.
"(2) Farmers.-
"(A) In general.-Except as provided in subparagraph (B), assistance may not be provided under chapter 6 after June 30, 2022.
"(B) Exception.—Notwithstanding subparagraph (A), any assistance approved under chapter 6 on or before June 30, 2022, may be provided-
"(i) to the extent funds are available pursuant to such chapter for such purpose;
and

10 that Act pursuant to petitions filed under section 221
"(ii) to the extent the recipient of the assistance is otherwise eligible to receive such assistance.".
(b) Exceptions.-The provisions of chapters 2, 3, 5, and 6 of title II of the Trade Act of 1974, as in effect on
the date of the enactment of this Act, shall continue to apply on and after July 1, 2021, with respect to-
(1) workers certified as eligible for trade adjustment assistance benefits under chapter 2 of title II of of that Act before July 1, 2021;
(2) firms certified as eligible for technical assistance or grants under chapter 3 of title II of that Act pursuant to petitions filed under section 251 of that Act before July 1, 2021; and
(3) agricultural commodity producers certified as eligible for technical or financial assistance under chapter 6 of title II of that Act pursuant to petitions filed under section 292 of that Act before July 1, 2021.

## SEC. 407. EXTENSION AND MODIFICATION OF HEALTH COV.

 erage tax credit.(a) Extension.-Subparagraph (B) of section 35(b)(1) of the Internal Revenue Code of 1986 is amended

1 by striking "before January 1, 2014" and inserting "before 2 January 1, 2020". 5 section 35 of the Internal Revenue Code of 1986 is amend6 ed-

7 (1) by redesignating paragraph (11) as para-

10 lowing new paragraphs:
(b) Coordination With Credit for Coverage Under a Qualified Health Plan.—Subsection (g) of graph (13), and
(2) by inserting after paragraph (10) the fol"(11) ELECTION.-
"(A) In general.—This section shall not apply to any taxpayer for any eligible coverage month unless such taxpayer elects the application of this section for such month.
"(B) Timing and applicability of elec-TION.-Except as the Secretary may provide"(i) an election to have this section apply for any eligible coverage month in a taxable year shall be made not later than the due date (including extensions) for the return of tax for the taxable year, and "(ii) any election for this section to apply for an eligible coverage month shall apply for all subsequent eligible coverage
months in the taxable year and, once made, shall be irrevocable with respect to such months.
"(12) Coordination with premium tax cred-
"(A) In general.—An eligible coverage month to which the election under paragraph (11) applies shall not be treated as a coverage month (as defined in section 36B(c)(2)) for purposes of section 36B with respect to the taxpayer.
"(B) Coordination with advance payments of premium tax credit.-In the case of a taxpayer who makes the election under paragraph (11) with respect to any eligible coverage month in a taxable year or on behalf of whom any advance payment is made under section 7527 with respect to any month in such taxable year-
"(i) the tax imposed by this chapter for the taxable year shall be increased by the excess, if any, of"(I) the sum of any advance payments made on behalf of the taxpayer under section 1412 of the Patient Protection and Affordable Care Act and
section 7527 for months during such taxable year, over
"(II) the sum of the credits allowed under this section (determined without regard to paragraph (1)) and section 36B (determined without regard to subsection (f)(1) thereof) for such taxable year, and
"(ii) section $36 B(f)(2)$ shall not apply with respect to such taxpayer for such taxable year, except that if such taxpayer received any advance payments under section 7527 for any month in such taxable year and is later allowed a credit under section 36B for such taxable year, then section $36 B(f)(2)(B)$ shall be applied by substituting the amount determined under clause (i) for the amount determined under section $36 B(f)(2)(A) . "$
(c) Extension of Advance Payment Program.-
(1) In General.—Subsection (a) of section $2752 \%$ of the Internal Revenue Code of 1986 is amended by striking "August 1, 2003" and inserting "the date that is 1 year after the date of the enactment of the

Trade Adjustment Assistance Reauthorization Act of 2015".
(2) Conforming amendment.—Paragraph (1) of section $7527(e)$ of such Code is amended by striking "occurring" and all that follows and inserting "occur-ring-
"(A) after the date that is 1 year after the date of the enactment of the Trade Adjustment Assistance Reauthorization Act of 2015, and
"(B) prior to the first month for which an advance payment is made on behalf of such individual under subsection (a).".
(d) Individual Insurance Treated as Qualified Health Insurance Without Regard to Enrollment Date.-
(1) In general.-Subparagraph (J) of section 35(e)(1) of the Internal Revenue Code of 1986 is amended by striking "insurance if the eligible individual" and all that follows through "For purposes of" and inserting "insurance. For purposes of".
(2) Spectal rule.-Subparagraph (J) of section 35(e)(1) of such Code, as amended by paragraph (1), is amended by striking "insurance." and inserting "insurance (other than coverage enrolled in

5 by inserting ", 35(g)(11)" after "30D(e)(4)".
through an Exchange established under the Patient Protection and Affordable Care Act).".
(e) Conforming Amendment.-Subsection (m) of section 6501 of the Internal Revenue Code of 1986 is amended

## (f) Effective Date.-

(1) In general.-Except as provided in paragraph (2), the amendments made by this section shall apply to coverage months in taxable years beginning after December 31, 2013.
(2) Plans available on individual market FOR USE OF TAX CREDIT.-The amendment made by subsection (d)(2) shall apply to coverage months in taxable years beginning after December 31, 2015.
(3) Transition rule.-Notwithstanding section $35(g)(11)(B)(i)$ of the Internal Revenue Code of 1986 (as added by this title), an election to apply section 35 of such Code to an eligible coverage month (as defined in section 35(b) of such Code) (and not to claim the credit under section $36 B$ of such Code with respect to such month) in a taxable year beginning after December 31, 2013, and before the date of the enactment of this Act-
(A) may be made at any time on or after such date of enactment and before the expiration

5 (g) Agency Outreach.—As soon as possible after the 6 date of the enactment of this Act, the Secretaries of the

7 Treasury, Health and Human Services, and Labor (or such
8 Secretaries' delegates) and the Director of the Pension Ben-
9 efit Guaranty Corporation (or the Director's delegate) shall
10 carry out programs of public outreach, including on the
11 Internet, to inform potential eligible individuals (as defined
12 in section 35(c)(1) of the Internal Revenue Code of 1986)
13 of the extension of the credit under section 35 of the Internal
14 Revenue Code of 1986 and the availability of the election
15 to claim such credit retroactively for coverage months begin16 ning after December 31, 2013.

# 17 TITLE V—IMPROVEMENTS TO ANTIDUMPING AND COUNTERVAILING DUTY LAWS 

SEC. 502. CONSEQUENCES OF FAILURE TO COOPERATE WITH A REQUEST FOR INFORMATION IN A PROCEEDING.

Section $2 \times 6$ of the Tariff Act of 1930 (19 U.S.C. 1674 e) is amended-
(1) in subsection (b)—
(A) by redesignating paragraphs through (4) as subparagraphs (A) through (D), respectively, and by moving such subparagraphs, as so redesignated, 2 ems to the right;
(B) by striking "Adverse Inferences.If" and inserting the following: "ADVERSE IN-FERENCES.-
"(1) In general.—If";
(C) by striking "under this title, may use" and inserting the following: "under this title-
"(A) may use"; and
(D) by striking "facts otherwise available. Such adverse inference may include" and inserting the following: "facts otherwise available; and
"(B) is not required to determine, or make any adjustments to, a countervailable subsidy rate or weighted average dumping margin based on any assumptions about information the interested party would have provided if the interested
party had complied with the request for information.
"(2) Potential sources of information for ADVERSE INFERENCES.-An adverse inference under paragraph (1)(A) may include";
(2) in subsection (c)—
(A) by striking "Corroboration of SECondary Information.-When the" and inserting the following: "Corroboration of SECondary Information.—
"(1) In general.-Except as provided in paragraph (2), when the"; and
(B) by adding at the end the following:
"(2) EXCEPTION.—The administrative authority and the Commission shall not be required to corroborate any dumping margin or countervailing duty applied in a separate segment of the same proceeding."; and
(3) by adding at the end the following:
"(d) Subsidy Rates and Dumping Margins in Adverse Inference Determinations.-
"(1) In general.-If the administering authority uses an inference that is adverse to the interests of a party under subsection (b)(1)(A) in selecting
among the facts otherwise available, the administering authority may-
" $(A)$ in the case of a countervailing duty proceeding-
"(i) use a countervailable subsidy rate applied for the same or similar program in a countervailing duty proceeding involving the same country, or
"(ii) if there is no same or similar program, use a countervailable subsidy rate for a subsidy program from a proceeding that the administering authority considers reasonable to use, and
" $(B)$ in the case of an antidumping duty proceeding, use any dumping margin from any segment of the proceeding under the applicable antidumping order.
"(2) Discretion to apply highest rate.-In carrying out paragraph (1), the administering authority may apply any of the countervailable subsidy rates or dumping margins specified under that paragraph, including the highest such rate or margin, based on the evaluation by the administering authority of the situation that resulted in the administering
authority using an adverse inference in selecting among the facts otherwise available.
"(3) No obligation to make certain estimates or address certain claims.-If the administering authority uses an adverse inference under subsection (b)(1)(A) in selecting among the facts otherwise available, the administering authority is not required, for purposes of subsection (c) or for any other purpose-
"(A) to estimate what the countervailable subsidy rate or dumping margin would have been if the interested party found to have failed to cooperate under subsection (b)(1) had cooperated, or
"(B) to demonstrate that the countervailable subsidy rate or dumping margin used by the administering authority reflects an alleged commercial reality of the interested party.".

## SEC. 503. DEFINITION OF MATERIAL INJURY.

(a) Effect of Profitability of Domestic Indus-TRIES.-Section zr1(7) of the Tariff Act of 1930 (19 U.S.C. 16\%7(7)) is amended by adding at the end the following:
"(J) Effect of Profitability.—The Commission may not determine that there is no material injury or threat of material injury to

6 in Determination of Material Injury.-Subclause (I)
7 of section r'r1(7) (C) (iii) of the Tariff Act of 1930 (19 U.S.C. $^{2}$
$8167 \%(7)(C)($ iii) ) is amended to read as follows:

19 inserting ", and";
(2) in subclause (II), by striking ", and" and inserting a comma; and
(3) by striking subclause (III).

3 Section ry1(15) of the Tariff Act of 1930 (19 U.S.C. 4 1672(15)) is amended by adding at the end the following:

20 "For purposes of paragraph (1), if a particular market sit-

1 shall be determined without regard to any internal tax in
2 the exporting country imposed on such materials or their
3 disposition that is remitted or refiunded upon exportation
4 of the subject merchandise produced from such materials.".

## 5 SEC. 505. DISTORTION OF PRICES OR COSTS.

6 (a) Investigation of Below-cost Sales.-Section
7 ry3(b)(2) of the Tariff Act of 1930 (19 U.S.C. 16\%rb(b)(2))
8 is amended by striking subparagraph (A) and inserting the 9 following:

10 "(A) Reasonable grounds to BeLIEve OR SUSPECT.-
"(i) Review.-In a review conducted under section 751 involving a specific exporter, there are reasonable grounds to believe or suspect that sales of the foreign like product have been made at prices that are less than the cost of production of the product if the administering authority disregarded some or all of the exporter's sales pursuant to paragraph (1) in the investigation or, if a review has been completed, in the most recently completed review.
"(ii) Requests for information.In an investigation initiated under section 732 or a review conducted under section

11 Section rys(c) of the Tariff Act of 1930 (19 U.S.C.
12 16\%rb(c)) is amended by adding at the end the following:
751, the administering authority shall request information necessary to calculate the constructed value and cost of production under subsections (e) and (f) to determine whether there are reasonable grounds to believe or suspect that sales of the foreign like product have been made at prices that represent less than the cost of production of the product.".
(b) Prices and Costs in Nonmarket Economies.-
"(5) Discretion to disregard certain price or cost values.-In valuing the factors of production under paragraph (1) for the subject merchandise, the administering authority may disregard price or cost values without further investigation if the administering authority has determined that broadly available export subsidies existed or particular instances of subsidization occurred with respect to those price or cost values or if those price or cost values were subject to an antidumping order.".

SEC. 506. REDUCTION IN BURDEN ON DEPARTMENT OF COMMERCE BY REDUCING THE NUMBER OF VOLUNTARY RESPONDENTS.

Section r82(a) of the Tariff Act of 1930 (19 U.S.C. $167 \% \mathrm{~m}(a))$ is amended-
(1) in paragraph (1), by redesignating subparagraphs (A) and (B) as clauses (i) and (ii), respectively, and by moving such clauses, as so redesignated, 2 ems to the right;
(2) by redesignating paragraphs (1) and (2) as subparagraphs (A) and (B), respectively, and by moving such subparagraphs, as so redesignated, 2 ems to the right;
(3) by striking "Investigations And ReVIEWS.—In" and inserting the following: "InVESTIGAtions and Reviews.-
"(1) In GENERAL.—In";
(4) in paragraph (1), as designated by paragraph (3), by amending subparagraph (B), as redesignated by paragraph (2), to read as follows:
"(B) the number of exporters or producers subject to the investigation or review is not so large that any additional individual examination of such exporters or producers would be unduly burdensome to the administering authority

1 Free Trade Agreement Implementation Act (19 U.S.C. 2 3438), the amendments made by this title shall apply with respect to goods from Canada and Mexico.

## TITLE VI—TARIFF CLASSIFICATION OF CERTAIN ARTICLES <br> SEC. 601. TARIFF CLASSIFICATION OF RECREATIONAL PERFORMANCE OUTERWEAR.

(a) Amendments to Additional U.S. Notes.-The

9 Additional U.S. Notes to chapter 62 of the Harmonized
10 Tariff Schedule of the United States are amended-
(1) in Additional U.S. Note 2-
(A) by striking "For the purposes of subheadings" and all that follows through "6211.20.15" and inserting "For purposes of this chapter";
(B) by striking "garments classifiable in those subheadings" and inserting "a garment"; and
(C) by striking "D 3600-81" and inserting "D 3yr9-81"; and
(2) by adding at the end the following new notes: "(c) For purposes of this chapter, the term 'recreational performance outerwear' means trousers (including, but not limited to, paddling pants, ski or snowboard pants, and ski or snowboard pants intended for sale as

5 padded, sleeveless jackets) composed of fabrics of cotton,
6 wool, hemp, bamboo, silk, or manmade fiber, or a combina-
7 tion of such fibers, that are either water resistant or treated
8 with plastics, or both, with critically sealed seams, and with
9 five or more of the following features:
10 "(1) Insulation for cold weather protection.
11 "(2) Pockets, at least one of which has a 12 zippered, hook and loop, or other type of closure.
parts of ski-suits), coveralls and bib overalls, and jackets (including, but not limited to, full zip jackets, paddling jackets, ski jackets, and ski jackets intended for sale as parts of ski-suits), windbreakers, and similar articles (including
x-t (3) Eltistic. druvorl or other means of tio
"(3) Elastic, drawcord, or other means of tightening around the waist or leg hems, including hidden leg sleeves with a means of tightening at the ankle for trousers and tightening around the waist or bottom hem for jackets.
"(4) Venting, not including grommet(s).
"(5) Articulated elbows or knees.
"(6) Reinforcement in one of the following areas: the elbows, shoulders, seat, knees, ankles, or cuffs.
"(7) Weatherproof closure at the waist or front.
"(8) Multi-adjustable hood or adjustable collar.
"(9) Adjustable powder skirt, inner protective skirt, or adjustable inner protective cuff at sleeve hem.

5 The term 'recreational performance outerwear' does not in-
6 clude occupational outerwear.
7 "(d) For purposes of this Note, the following terms 8 have the following meanings:

10 textile fabrics impregnated, coated, covered, or lami11 nated with plastics, as described in Note 2 to chapter
"(10) Construction at the arm gusset that utilizes fabric, design, or patterning to allow radial arm movement.
"(11) Odor control technology. 6 chuc (a) Ror foses of this Note, the following terms
"(1) The term 'treated with plastics' refers to 59.
"(2) The term 'sealed seams' means seams that have been covered by means of taping, gluing, bonding, cementing, fusing, welding, or a similar process so that water cannot pass through the seams when tested in accordance with the current version of AATCC Test Method 35.
"(3) The term 'critically sealed seams' means"(A) for jackets, windbreakers, and similar articles (including padded, sleeveless jackets), sealed seams that are sealed at the front and back yokes, or at the shoulders, arm holes, or both, where applicable; and
"(B) for trousers, overalls and bib overalls and similar articles, sealed seams that are sealed at the front (up to the zipper or other means of closure) and back rise.
"(4) The term 'insulation for cold weather protection' means insulation with either synthetic fill, down, a laminated thermal backing, or other lining for thermal protection from cold weather.
"(5) The term 'venting' refers to closeable or permanent constructed openings in a garment (excluding front, primary zipper closures and grommet(s)) to allow increased expulsion of built-up heat during outdoor activities. In a jacket, such openings are often positioned on the underarm seam of a garment but may also be placed along other seams in the front or back of a garment. In trousers, such openings are often positioned on the inner or outer leg seams of a garment but may also be placed along other seams in the front or back of a garment.
"(6) The term 'articulated elbows or knees' refers to the construction of a sleeve (or pant leg) to allow improved mobility at the elbow (or knee) through the use of extra seams, darts, gussets, or other means.
"(7) The term 'reinforcement' refers to the use of a double layer of fabric or section(s) of fabric that is
abrasion-resistant or otherwise more durable than the face fabric of the garment.
"(8) The term 'weatherproof closure' means a closure (including, but not limited to, laminated or coated zippers, storm flaps, or other weatherproof construction) that has been reinforced or engineered in a manner to reduce the penetration or absorption of moisture or air through an opening in the garment.
"(9) The term 'multi-adjustable hood or adjustable collar' means, in the case of a hood, a hood into which is incorporated two or more draw cords, adjustment tabs, or elastics, or, in the case of a collar, a collar into which is incorporated at least one draw cord, adjustment tab, elastic, or similar component, to allow volume adjustments around a helmet, or the crown of the head, neck, or face.
"(10) The terms 'adjustable powder skirt' and 'inner protective skirt' refer to a partial lower inner lining with means of tightening around the waist for additional protection from the elements.
"(11) The term 'arm gusset' means construction at the arm of a gusset that utilizes an extra fabric piece in the underarm, usually diamond- or tri-angular-shaped, designed, or patterned to allow radial arm movement.
"(12) The term 'radial arm movement' refers to unrestricted, 180-degree range of motion for the arm while wearing performance outerwear.
"(13) The term 'odor control technology' means the incorporation into a fabric or garment of materials, including, but not limited to, activated carbon, silver, copper, or any combination thereof, capable of adsorbing, absorbing, or reacting with human odors, or effective in reducing the growth of odor-causing bacteria.
"(14) The term 'occupational outerwear' means outerwear garments, including uniforms, designed or marketed for use in the workplace or at a worksite to provide durable protection from cold or inclement weather and/or workplace hazards, such as fire, electrical, abrasion, or chemical hazards, or impacts, cuts, punctures, or similar hazards.
"(e) Notwithstanding subdivision (b)(i) of this Note, for purposes of this chapter, Notes 1 and 2(a)(1) to chapter 59 and Note 1(c) to chapter 60 shall be disregarded in classifying goods as 'recreational performance outerwear'.
" $(f)$ For purposes of this chapter, the importer of record shall maintain internal import records that specify upon entry whether garments claimed as recreational performance outerwear have an outer surface that is water re-

1 sistant, treated with plastics, or a combination thereof, and 2 shall further enumerate the specific features that make the 3 garments eligible to be classified as recreational perform4 ance outerwear.".

5 (b) Tariff Classifications.-Chapter 62 of the 6 Harmonized Tariff Schedule of the United States is amend7 ed as follows:
(1) By striking subheading 6201.11.00 and in9 serting the following, with the article description for 10 subheading 6201.11 having the same degree of inden11 tation as the article description for subheading 12 6201.11.00 (as in effect on the day before the date of 13 the enactment of this Act):

(2) By striking subheadings 6201.12.10 and 15 6201.12.20 and inserting the following, with the arti16 cle description for subheading 6201.12.05 having the 17 same degree of indentation as the article description

1 for subheading 6201.12.10 (as in effect on the day be-
2 fore the date of the enactment of this Act):

| 6201.12.05 | Recreational performance outerwear <br> Other: | 9.4\% | Free (BH, CA, $C L, C O, I L$, JO, KR, MA, MX, OM, $P$, PA, PE,$S G)$ $8 \%$ (AU) | 60\% |
| :---: | :---: | :---: | :---: | :---: |
| 6201.12.10 | 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 $\qquad$ | 4.4\% | Free (BH, CA, $C L, C O, I L$, JO, KR, MA, MX, OM, P, PA, PE,$S G)$ 3.9\% (AU) | 60\% |
| 6201.12 .20 | Other ........................................... | 9.4\% | Free (BH, CA, <br> $C L, C O, I L$, <br> JO, KR, MA, <br> MX, OM, P, <br> PA, PE,$S G)$ <br> 8\% (AU) | 90\% |

(3) By striking subheadings 6201.13.10 through

4 6201.13.40 and inserting the following, with the arti5 cle description for subheading 6201.13.05 having the 6 same degree of indentation as the article description 7 for subheading 6201.13.10 (as in effect on the day be-

8 fore the date of the enactment of this Act):

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| 6201.13.30 | Containing 36 percent or more by weight of wool or fine animal hair $\qquad$ | $\begin{aligned} & 49.7 \phi / \mathrm{kg}+ \\ & 19.7 \% \end{aligned}$ | Free (BH, CA, <br> $C L, C O, I L$, <br> JO, KR, MA, <br> $M X, O M, P$, <br> PA, PE, SG) <br> $8 \% ~(A U)$ | $52.9 ¢ / \mathrm{kg}+58.5 \%$ |
| :---: | :---: | :---: | :---: | :---: |
| 6201.13.40 | Other ............................. | 27.7\% | Free (BH, CA, <br> $C L, C O, I L$, <br> JO, KR, MA, <br> MX, OM, $P$, <br> PA, PE, SG) <br> $8 \%$ (AU) | $90 \%$ |

4 same degree of indentation as the article description
5 for subheading 6201.19.10 (as in effect on the day be-
6 fore the date of the enactment of this Act):


| Free (AU, BH, | $35 \%$ |
| :--- | :--- |
| CA, CL, CO, |  |
| $E^{*}, I L, J O$, |  |
| $K R, M A, M X$, |  |
| $O M, P, P A$, |  |
| PE, SG) |  |
|  |  |
|  |  |
| Free (AU, BH, |  |
| CA, CL, CO, |  |
| $E^{*}, I L, J O$, |  |
| $K R, M A, M X$, |  |
| $O M, P, P A$, |  |
| $P E, S G)$ | $35 \%$ |

(5) By striking subheadings 6201.91.10 and 8 6201.91.20 and inserting the following, with the arti9 cle description for subheading 6201.91.05 having the 10 same degree of indentation as the article description 11 for subheading 6201.91.10 (as in effect on the day be12 fore the date of the enactment of this Act):

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1
2 6201.92.20 and inserting the following, with the arti-
3 cle description for subheading 6201.92.05 having the
4 same degree of indentation as the article description
5 for subheading 6201.92.10 (as in effect on the day be-
6 fore the date of the enactment of this Act):

" $6201.92 .05 |$\begin{tabular}{l}
Recreational performance outerwear <br>
6201.92 .10 <br>
6201.92 .15 <br>

| 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 ............. | <br>


| Water resistant ........................ |
| :--- | <br>

\hline
\end{tabular}

| Free (BH, CA, <br> $C L, C O, I L$, <br> JO, KR, MA, <br> MX, OM, P, <br> PA, PE, SG) <br> $8 \%$ (AU) | 90\% |
| :---: | :---: |
| Free (BH, CA, CL, CO, IL, JO, KR, MA, $M X, O M, P$, PA, PE, SG) 3.9\% (AU) | 60\% |
| Free (BH, CA, CL, CO, IL, JO, KR, MA, $M X, O M, P$, PA, PE, SG) 5.5\% (AU) | 37.5\% |

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2 6201.93.35 and inserting the following, with the arti-
3 cle description for subheading 6201.93.05 having the
4 same degree of indentation as the article description
5 for subheading 6201.93.10 (as in effect on the day be-
6 fore the date of the enactment of this Act):


| 6201.93.35 | Other ...................... | 27.7\% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, $P$, PA, PE, SG) $8 \%$ (AU) | 90\% |
| :---: | :---: | :---: | :---: | :---: |

6 fore the date of the enactment of this Act):

(9) By striking subheading 6202.11.00 and in8 serting the following, with the article description for 9 subheading 6202.11 having the same degree of inden10 tation as the article description for subheading 11 6202.11.00 (as in effect on the day before the date of

12 the enactment of this Act):

| 6202.11 |
| :--- | :--- | :--- | :--- |
| 6202.11 .05 | | Of wool or fine animal hair: |
| :---: |
| Recreational performance |
| outerwear .......................... |
|  |

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4 same degree of indentation as the article description 5 for subheading 6202.12.10 (as in effect on the day be6 fore the date of the enactment of this Act):


| Free (BH, CA, | $90 \%$ |
| :--- | :--- |
| CL, CO, IL, |  |
| JO, KR, MA, |  |
| MX, OM, P, |  |
| PA, PE, SG) |  |
| $8 \%$ (AU) |  |
|  |  |
|  |  |
|  |  |
|  |  |
| Free (BH, CA, | $60 \%$ |
| CL, CO, IL, |  |
| JO, KR, MA, |  |
| MX, OM, P, |  |
| PA, PE, SG) |  |
| $3.9 \% ~(A U)$ |  |
| Free (BH, CA, |  |
| CL, CO, IL, |  |
| JO, KR, MA, |  |
| MX, OM, P, |  |
| PA, PE, SG) |  |
| B\% (AU) | $90 \%$ |

8 6202.13.40 and inserting the following, with the arti9 cle description for subheading 6202.13.05 having the 10 same degree of indentation as the article description 11 for subheading 6202.13.10 (as in effect on the day be12 fore the date of the enactment of this Act):

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(12) By striking subheadings 6202.19.10 and 2 6202.19.90 and inserting the following, with the arti3 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\% |
| :---: | :---: | :---: |
|  | Other: |  |
| 6202.19.10 | Containing 70 percent or more by weight or silk or silk waste $\qquad$ | Free |
| 6202.19.90 | Other ....... | 2.8\% |


| Free $(A U, B H$, | $35 \%$ |  |
| :--- | :--- | :--- |
| $C A, C L, C O$, |  |  |
| $E^{*}, I L, J O$, |  |  |
| $K R, M A, M X$, |  |  |
| $O M, P, P A$, |  |  |
| PE, SG) |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| Free (AU, BH, |  |  |
| $C A, C L, C O$, |  |  |
| $E^{*}, I L, J O$, |  |  |
| $K R, M A, M X$, |  |  |
| $O M, P, P A$, |  |  |
| PE, SG) | $35 \%$ | $"$. |

6 fore the date of the enactment of this Act):

(14) By striking subheadings 6202.92.10 through

8 6202.92.20 and inserting the following, with the arti9 cle description for subheading 6202.92.05 having the 10 same degree of indentation as the article description 11 for subheading 6202.92.10 (as in effect on the day be-

12 fore the date of the enactment of this Act):


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(15) By striking subheadings 6202.93.10 through

2 6202.93.50 and inserting the following, with the arti-
3 cle description for subheading 6202.93.05 having the
4 same degree of indentation as the article description
5 for subheading 6202.93.10 (as in effect on the day be-
6 fore the date of the enactment of this Act):

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|  |  | 2 |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 6202.93.40 | Containing 36 percent or more by weight of wool or fine animal hair $\qquad$ | $\begin{aligned} & 43.4 ф / \mathrm{kg}+ \\ & 19.7 \% \end{aligned}$ | Free (BH, CA, $C L, C O, I L$, $J O, K R, M A$, $M X, O M, P$, $P A, P E, S G)$ $8 \%$ (AU) | $46.3 ¢ / \mathrm{kg}+58.5 \%$ |
| 6202.93.45 | Other: <br> Water resistant $\qquad$ | 7.1\% | Free (BH, CA, $C L, C O, I L$, $J O, K R, M A$, MX, OM, $P$, PA, PE, SG) 6.3\% (AU) | $65 \%$ |
| 6202.93.50 | Other ...................... | 27.7\% | Free (BH, CA, <br> CL, CO, IL, <br> JO, KR, MA, <br> MX, OM, P, <br> PA, PE, SG) <br> $8 \%(A U)$ | $90 \%$ |

3 cle description for subheading 6202.99.05 having the 4 same degree of indentation as the article description 5 for subheading 6202.99.10 (as in effect on the day be-

6 fore the date of the enactment of this Act):


(17) By striking subheadings 6203.41 and 8 6203.41.05, and the superior text to subheading 9 6203.41.05, and inserting the following, with the arti10 cle description for subheading 6203.41 having the
(16) By striking subheadings 6202.99.10 and 6202.99.90 and inserting the following, with the artifore the date of the enactment of this Act):

| 6202.99.05 | Recreational performance outerwear | 2.8\% |
| :---: | :---: | :---: |
|  | Other: |  |
| 6202.99.10 | Containing 70 percent or more by weight of silk or silk waste $\qquad$ | Free |
| 6202.99.90 | Other ......................................... | 2.8\% | same degree of indentation as the article description

1 for subheading 6203.41 (as in effect on the day before
2 the date of the enactment of this Act):

| 6203.41 <br> 6203.41.05 <br> 6203.41.10 | Of wool or fine animal hair: <br> Recreational performance outerwear $\qquad$ <br> Trousers, breeches and shorts: <br> Trousers and breeches, containing elastomeric fiber, water resistant, without belt loops, weighing more than 9 kg per. dozen $\qquad$ | $\begin{aligned} & 41.9 \not \subset / \mathrm{kg}+ \\ & 16.3 \% \end{aligned}$ $7.6 \%$ | Free (BH, CA, CL, CO,IL, <br> JO,KR, <br> $M A, M X, P, P A$, <br> PE, SG) <br> $8 \%$ (AU) <br> $16.7 \mathrm{C} / \mathrm{kg}+$ <br> 6.5\% (OM) <br> Free (BH, CA, <br> $C L, C O, I L$, <br> JO, KR, MA, <br> $M X, P, P A$, <br> PE, SG) <br> 6.8\% (AU) <br> 3\% (OM) | $52.9 \not \subset / \mathrm{kg}+58.5 \%$ $52.9 \not \subset / \mathrm{kg}+58.5 \%$ |
| :---: | :---: | :---: | :---: | :---: |

(18) By striking subheadings 6203.42.10 through

4 6203.42.40 and inserting the following, with the arti5 cle description for subheading 6203.42.05 having the 6 same degree of indentation as the article description 7 for subheading 6203.42.10 (as in effect on the day be-

8 fore the date of the enactment of this Act):

| 6203.42.05 | Recreational performance outerwear | 16.6\% |
| :---: | :---: | :---: |
|  | Other: |  |
| 6203.42.10 | 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 $\qquad$ Other: | Free |
| 6203.42.20 | Bib and brace overalls ............. | 10.3\% |


| Free (BH, CA, | $90 \%$ |
| :--- | :--- |
| CL, CO, IL, |  |
| JO, MA, MX, |  |
| OM, P, PA, |  |
| PE, SG) |  |
| $8 \%(A U)$ |  |
| $11.6 \%$ (KR) |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
| Free (BH, CA, | $90 \%$ |
| CL, CO, IL, |  |
| JO, KR, MA, |  |
| MX, OM, P, |  |
| PA, PE, SG) |  |
| $8 \%(A U)$ |  |


| 6203.42.40 | Other | 16.6\% | Free (BH, CA, <br> CL, CO, IL, <br> JO, MA, MX, <br> $O M, P, P A$, <br> PE, SG) <br> 8\% (AU) <br> $11.6 \%(K R)$ | $90 \%$ |
| :---: | :---: | :---: | :---: | :---: |

(19) By striking subheadings 6203.43.10 through

2 6203.43.40 and inserting the following, with the arti-
3 cle description for subheading 6203.43.05 having the
4 same degree of indentation as the article description
5 for subheading 6203.43.10 (as in effect on the day be-
6 fore the date of the enactment of this Act):


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| 6203.43.30 | Containing 36 percent or more by weight of wool or fine animal hair $\qquad$ | $\begin{aligned} & 49.6 \nmid / \mathrm{kg}+ \\ & 19.7 \% \end{aligned}$ | Free (BH, CA, CL, CO, IL, JO, KR, MA, $M X, O M, P$, PA, PE, SG) 8\% (AU) | $52.9 ¢ / \mathrm{kg}+58.5 \%$ |
| :---: | :---: | :---: | :---: | :---: |
| 6203.43.35 | Water resistant trousers or breeches $\qquad$ | 7.1\% | Free (BH, CA, CL, CO, IL, JO, MA, MX, $O M, P, P A$, PE, SG) 6.3\% (AU) 2.8\% (KR) | $65 \%$ |
| 6203.43.40 | Other .................. | 27.9\% | Free (BH, CA, <br> CL, CO, IL, <br> JO, MA, MX, <br> $O M, P, P A$, <br> PE, $S G$ ) <br> 8\% (AU) <br> 11.1\% (KR) | $90 \%$ |

(20) By striking subheadings 6203.49 through

2 6203.49.80 and inserting the following, with the arti3 cle description for subheading 6203.49 having the 4 same degree of indentation as the article description 5 for subheading 6203.49 (as in effect on the day before

6 the date of the enactment of this Act):


| 6203.49.20 | Other ............................. | 27.9\% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8\% (AU) | 90\% |
| :---: | :---: | :---: | :---: | :---: |
| 6203.49.40 | Containing 70 percent or more by weight of silk or silk waste .. | Free |  | $35 \%$ |
| 6203.49.80 | Other .................................... | 2.8\% | Free (AU, BH, <br> CA, CL, CO, <br> $E^{*}, I L, J O$, <br> MA, MX, OM, <br> P, PA, PE, SG) <br> $1.1 \%(K R)$ | $35 \%$ |

2 6204.61.90 and inserting the following, with the arti3 cle description for subheading 6204.61.05 having the 4 same degree of indentation as the article description 5 for subheading 6204.61.10 (as in effect on the day be6 fore the date of the enactment of this Act):

(22) By striking subheadings 6204.62.10 through 8 6204.62.40 and inserting the following, with the arti9 cle description for subheading 6204.62.05 having the 10 same degree of indentation as the article description

1 for subheading 6204.62.10 (as in effect on the day be-
2 fore the date of the enactment of this Act):

| 6204.62.05 | Recreational performance outerwear | 16.6\% | Free (BH, CA, <br> CL, CO, IL, <br> JO, MA, MX, <br> $O M, P, P A$, <br> PE, SG) <br> 8\% (AU) <br> $11.6 \%(K R)$ | 90\% |
| :---: | :---: | :---: | :---: | :---: |
| 6204.62.10 | Other: <br> 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 $\qquad$ Other: | Free |  | 60\% |
| 6204.62.20 | Bib and brace overalls ............. | 8.9\% | Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, $P$, PA, PE, SG) 8\% (AU) | 90\% |
| 6204.62.30 | Other: <br> Certified hand-loomed and folklore products $\qquad$ | 7.1\% | Free (BH, CA, $C L, C O, E, I L$, JO, KR, MA, $M X, O M, P$, $P A, P E, S G)$ $6.3 \%$ (AU) | 37.5\% |
| 6204.62.40 | Other ................................. | 16.6\% | Free (BH, CA, <br> CL, CO, IL, <br> JO, MA, MX, <br> $O M, P, P A$, <br> PE, SG) <br> 8\% (AU) <br> $11.6 \%$ (KR) | $90 \%$ |

(23) By striking subheadings 6204.63.10 through

4 6204.63.35 and inserting the following, with the arti-
5 cle description for subheading 6204.63.05 having the
6 same degree of indentation as the article description
7 for subheading 6204.63.10 (as in effect on the day be-
8 fore the date of the enactment of this Act):

| 6204.63.05 | Recreational performance outerwear | 28.6\% | Free (BH, CA, <br> CL, CO, IL, <br> JO, MA, MX, <br> $O M, P, P A$, <br> PE, SG) <br> $8 \%$ (AU) <br> $11.4 \%$ (KR) | 90\% |
| :---: | :---: | :---: | :---: | :---: |



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):

| 6204.69.05 | Recreational performance outerwear $\qquad$ | 2.8\% | Free (AU, BH, <br> CA, CL, CO, <br> $E^{*}, I L, J O$, <br> KR, MA, MX, <br> OM, P, PA, <br> PE, $S G$ ) | 35\% |
| :---: | :---: | :---: | :---: | :---: |
| 6204.69 .10 | Other: Of artificial fibers: Bib and brace overalls | 13.6\% | Free (BH, CA, $C L, C O, I L$, JO, KR, MA, $M X, O M, P$, PA, PE,$S G)$ 8\% (AU) | 76\% |
| 6204.69.20 | Trousers, breeches and shorts: Containing 36 percent or more by weight of wool or fine animal hair $\qquad$ | 13.6\% | Free (BH, CA, $C L, C O, I L$, JO, KR, MA, $M X, O M, P$, PA, PE, SG) $8 \%$ (AU) | 58.5\% |
| 6204.69.25 | Other ............................. | 28.6\% | Free (BH, CA, $C L, C O, I L$, JO, KR, MA, $M X, O M, P$, PA, PE, SG) 8\% (AU) | 90\% |
| 6204.69.40 | Of silk or silk waste: <br> Containing 70 percent or more by weight of silk or silk waste $\qquad$ | 1.1\% | Free (AU, BH, $C A, C L, C O, E$, IL, J, JO, KR, MA, MX, OM, P, PA, PE, SG) | 65\% |
| 6204.69.60 | Other ................................. | 7.1\% | Free (BH, CA, $C L, C O, E^{*}$, $I L, J O, K R$, MA, MX, OM, P, PA, PE, SG) 6.3\% (AU) | 65\% |
| 6204.69.90 | Other .................................... | 2.8\% | Free (AU, BH, <br> $C A, C L, C O$, <br> $E^{*}, I L, J O$, <br> KR, MA, MX, <br> $O M, P, P A$, <br> $P E, S G)$ | $35 \%$ |

(25) By striking subheadings 6210.40.30 and 2 6210.40.50 and inserting the following, with the arti3 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 be6 fore the date of the enactment of this Act):

(26) By striking subheadings 6210.50.30 and

2 6210.50.50 and inserting the following, with the arti3 cle description for subheading 6210.50.05 having the 4 same degree of indentation as the article description 5 for subheading 6210.50.30 (as in effect on the day be-

6 fore the date of the enactment of this Act):

(2ヶ) By striking subheading 6211.32.00 and in8 serting the following, with the article description for 9 subheading 6211.32 having the same degree of inden10 tation as the article description for subheading

2 the enactment of this Act):


|  |  |
| :--- | :--- |
|  |  |
| Free $(A U, B H$, | $90 \%$ |
| CA, CL, CO, |  |
| IL, JO, KR, |  |
| MA, MX, OM, |  |
| P, PA, PE, SG) |  |
| Free $(A U, B H$, |  |
| CA, CL, CO, |  |
| $I L, J O, K R$, |  |
| $M A, M X, O M$, |  |
| $P, P A, P E, S G)$ | $90 \%$ |
|  |  |

(28) By striking subheading 6211.33 .00 and inserting the following, with the article description for 5 subheading 6211.33 having the same degree of inden6 tation as the article description for subheading 7 6211.33.00 (as in effect on the day before the date of 8 the enactment of this Act):


(29) By striking subheadings 6211.39.05 through 6211.39.90 and inserting the following, with the arti11 cle description for subheading 6211.39.05 having the 12 same degree of indentation as the article description 13 for subheading 6211.39.05 (as in effect on the day be14 fore the date of the enactment of this Act):

## 92

 4 tation as the article description for subheading 5 6211.42.00 (as in effect on the day before the date of 6 the enactment of this Act):

(31) By striking subheading 6211.43 .00 and in8 serting the following, with the article description for 9 subheading 6211.43 having the same degree of inden10 tation as the article description for subheading

1 6211.43.00 (as in effect on the day before the date of
2 the enactment of this Act):

(32) By striking subheadings 6211.49.10 through

4 6211.49.90 and inserting the following, with the arti5 cle description for subheading 6211.49.05 having the 6 same degree of indentation as the article description 7 for subheading 6211.49.10 (as in effect on the day be-

8 fore the date of the enactment of this Act):

| 6211.49.05 | Recreational performance outerwear | 7.3\% |
| :---: | :---: | :---: |
|  | Other: |  |
| 6211.49 .10 | Containing 70 percent or more by weight of silk or silk waste | 1.2\% |
| 6211.49.41 | Of wool or fine animal hair ......... | 12\% |
| 6211.49 .90 | Other ........................................ | 7.3\% |

[^0]16 wear (other than footwear described in Subheading Note 1) 17 that is designed for outdoor activities, such as hiking shoes,

18 trekking shoes, running shoes, and trail rumning shoes, the
19 foregoing valued over \$24/pair and which provides protec-
20 tion against water that is imparted by the use of a coated

23 Footwear.-Chapter 64 of the Harmonized Tariff Sched-
(c) Effective Date.-This section and the amendments made by this section shall-
(1) take effect on the 180th day after the date of the enactment of this Act; and
(2) apply to articles entered, or withdrawn from warehouse for consumption, on or after such 180th day.
sec. 602. DUtY treatment of protective active footWEAR.
(a) Definition of Protective Active Foot-wear.-The Additional U.S. Notes to chapter 64 of the Harmonized Tariff Schedule of the United States are amended by adding at the end the following:
" $(f)$ For the purposes of subheadings 6402.91.42 and 6402.99.32, the term 'protective active footwear' means footor laminated textile fabric.".
(b) Duty Treatment for Protective Active ule of the United States is amended as follows:

2 following new subheading, with the article description 3 for subheading 6402.91.42 having the same degree of 4 indentation as the article description for subheading

5 6402.91.40:

(2) By inserting immediately preceding subheading 6402.99.33 the following new subheading, 8 with the article description for subheading 6402.99.32

9 having the same degree of indentation as the article 10 description for subheading 6402.99.33:
(c) Staged Rate Reductions.-The staged reduc-

12 tions in special rates of duty proclaimed for subheading
13 6402.99.90 of the Harmonized Tariff Schedule of the United
14 States before the date of the enactment of this Act shall be
15 applied to subheading 6402.99.32 of such Schedule, as
added by subsection (b)(2), beginning in calendar year 22016.

3 (d) Effective Date.-This section and the amend4 ments made by this section shall-

5 (1) take effect on the 15th day after the date of 6 the enactment of this Act; and PROVISIONS

12 sec. 701. report on contribution of trade preference programs to reducing poverty and eliminating hunger.

15 Not later than 1 year after the date of the enactment 16 of this Act, the President shall submit to Congress a report 17 assessing the contribution of the trade preference programs 18 of the United States, including the Generalized System of

19 Preferences under title V of the Trade Act of 1974 (19
20 U.S.C. 2461 et seq.), the African Growth and Opportunity
21 Act (19 U.S.C. 3701 et seq.), and the Caribbean Basin Eco22 nomic Recovery Act (19 U.S.C. 2701 et seq.), to the reduc-

23 tion of poverty and the elimination of hunger.

## 1

## 2 SEC. 801. CUSTOMS USER FEES EXTENSION.

3 (a) In GeneraL.-Section 13031(j)(3)(A) of the Con4 solidated Omnibus Budget Reconciliation Act of 1985 (19

5 U.S.C. $58 c(j)(3)(A))$ is amended by striking "September 30, 6 2024" and inserting "July r, 2025".

7 (b) Rate for Merchandise Processing Fees.-
8 Section 503 of the United States-Korea Free Trade Agree9 ment Implementation Act (Public Law 112-41; 125 Stat.

10 460) is amended by striking "June 30, 2021" and inserting 11 "June 30, 2025".

12 SEC. 802. ADDITIONAL CUSTOMS USER FEES EXTENSION.
13 (a) In GeneraL.—Section 13031(j)(3) of the Consoli-
14 dated Omnibus Budget Reconciliation Act of 1985 (19
15 U.S.C. $58 c(j)(3))$ is amended-
(1) in subparagraph (B)(i), by striking "Sep17 tember 30, 2024" and inserting "September 30, 18 2025"; and

19 (2) by adding at the end the following:
20 "(D) Fees may be charged under paragraphs (9) and 21 (10) of subsection (a) during the period beginning on July 22 29, 2025, and ending on September 30, 2025.".
(b) Rate for Merchandise Processing Fees.-

24 Section 503 of the United States-Korea Free Trade Agree-
ment Implementation Act (Public Law 112-41; 125 Stat. 460) is amended by adding at the end the following:
"(c) Further Additional Period.-For the period

7 shall be applied and administered-

8 "(1) in subparagraph (A), by substituting ‘0.3464' for '0.21'; and

10 "(2) in subparagraph $(B)(i)$, by substituting 11 '0.3464' for ‘0.21'.".

12 SEC. 803. TIME FOR PAYMENT OF CORPORATE ESTIMATED

## TAXES.

Notwithstanding section 6655 of the Internal Revenue
15 Code of 1986, in the case of a corporation with assets of 16 not less than \$1,000,000,000 (determined as of the end of

19 corporate estimated tax which is otherwise due in
20 July, August, or September of 2020 shall be increased the preceding taxable year)-
(1) the amount of any required installment of by 8 percent of such amount (determined without regard to any increase in such amount not contained in such Code); and
(2) the amount of the next required installment after an installment referred to in paragraph (1) Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(9))
shall be appropriately reduced to reflect the amount of the increase by reason of such paragraph.

## SEC. 804. PAYEE STATEMENT REQUIRED TO CLAIM CERTAIN EDUCATION TAX BENEFITS.

(a) American Opportunity Credit, Hope Scholarship Credit, and Lifetive Learning Credit.-
(1) In general.—Section 25A(g) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:
"(8) Payee statement Requirement.—Except as otherwise provided by the Secretary, no credit shall be allowed under this section unless the taxpayer receives a statement furnished under section 6050S(d) which contains all of the information required by paragraph (2) thereof.".
(2) Statement received by dependent.Section 25A(g)(3) of such Code is amended by striking "and" at the end of subparagraph (A), by striking the period at the end of subparagraph ( $B$ ) and inserting ", and", and by adding at the end the following:
"(C) a statement described in paragraph (8) and received by such individual shall be treated as received by the taxpayer.".

3 ed by redesignating paragraph (6) as paragraph (7), and
4 by inserting after paragraph (5) the following new para5 graph:
(b) Deduction for Qualified Tuition and Related Expenses.-Section 222(d) of such Code is amend-
"(6) Payee statement Requirement.—
"(A) In general.-Except as otherwise provided by the Secretary, no deduction shall be allowed under subsection (a) unless the taxpayer receives a statement furnished under section 6050S(d) which contains all of the information required by paragraph (2) thereof.
"(B) Statement Received by depend-ENT.-The receipt of the statement referred to in subparagraph (A) by an individual described in subsection (c)(3) shall be treated for purposes of subparagraph (A) as received by the taxpayer.".
(c) Information Required To Be Provided on Payee Statement.-Section 6050S(d)(2) of such Code is amended to read as follows:
"(2) the information required by subsection (b) (2).".
(d) Effective Date.-The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

7 following new subsection:

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 $6050 S(a)(1)$ 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 stand18 ards promulgated by the Secretary for obtaining such indi19 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, 232015. mation returns and provide payee STATEMENTS.
(a) In General.—Section 6721(a)(1) of the Internal Revenue Code of 1986 is amended-
(1) by striking " $\$ 100$ " and inserting " $\$ 250$ "; and
(2) by striking " $\$ 1,500,000 "$ and inserting " $\$ 3,000,000$ ".
(b) Reduction Where Correction in Specified Period.-
(1) Correction Within 30 DAys.—Section 6721(b)(1) of such Code is amended-
(A) by striking " $\$ 30$ " and inserting " $\$ 50$ ";
(B) by striking " $\$ 100 "$ and inserting " $\$ 250$ "; and
(C) by striking " $\$ 250,000$ " and inserting "\$500,000".
(2) Failures corrected on or before AUGUST 1.-Section 6721(b)(2) of such Code is amend-ed-
(A) by striking " $\$ 60$ " and inserting " $\$ 100 "$;
(B) by striking " $\$ 100$ " (prior to amendment by subparagraph (A)) and inserting " $\$ 250$ "; and
(C) by striking "\$500,000" and inserting " $\$ 1,500,000 "$.
(c) Lower Limitation for Persons With Gross Receipts of Not More Than \$5,000,000.—Section 6\%21(d)(1) of such Code is amended-
(1) in subparagraph (A)—
(A) by striking " $\$ 500,000$ " and inserting " $\$ 1,000,000 "$; and
(B) by striking " $\$ 1,500,000$ " and inserting " $\$ 3,000,000 " ;$
(2) in subparagraph (B)—
(A) by striking " $\$ 75,000$ " and inserting " $\$ 175,000$ "; and
(B) by striking " $\$ 250,000$ " and inserting " $\$ 500,000 " ;$ and
(3) in subparagraph (C)—
(A) by striking " $\$ 200,000$ " and inserting "\$500,000"; and
(B) by striking " $\$ 500,000 "$ (prior to amendment by subparagraph (A)) and inserting " $\$ 1,500,000 "$.
(d) Penalty in Case of Intentional Disregard.-

Section 6721(e) of such Code is amended-
(1) by striking " $\$ 250$ " in paragraph (2) and inserting " $\$ 500$ "; and
(2) by striking " $\$ 1,500,000$ " in paragraph
(3)(A) and inserting " $\$ 3,000,000 "$.
(e) Failure To Furnish Correct Payee Statements. -
(1) In general.-Section 6722(a)(1) of such Code is amended-
(A) by striking " $\$ 100$ " and inserting " $\$ 250$ "; and
(B) by striking " $\$ 1,500,000$ " and inserting " $\$ 3,000,000 "$.
(2) Reduction where correction in speciFIED PERIOD.-
(A) Correction within 30 Days.-Section 6722(b)(1) of such Code is amended-
(i) by striking " $\$ 30$ " and inserting " $\$ 50 "$ ";
(ii) by striking " $\$ 100$ " and inserting " $\$ 250$ "; and
(iii) by striking " $\$ 250,000$ " and inserting " $\$ 500,000$ ".
(B) Fallures corrected on or before august 1.—Section 6722(b)(2) of such Code is amended-
(i) by striking " $\$ 60$ " and inserting " $\$ 100 "$;
(ii) by striking "\$100" (prior to amendment by clause (i)) and inserting " $\$ 250$ "; and
(iii) by striking " $\$ 500,000$ " and inserting " $\$ 1,500,000$ ".
(3) Lower Limitation for persons with gross receipts of not more than $\$ 5,000,000$ - Section 6\%22(d)(1) of such Code is amended-
(A) in subparagraph (A)—
(i) by striking " $\$ 500,000$ " and inserting "\$1,000,000"; and
(ii) by striking " $\$ 1,500,000$ " and inserting " $\$ 3,000,000$ ";
(B) in subparagraph (B)—
(i) by striking " $\$ 75,000$ " and inserting " $\$ 175,000 " ;$ and
(ii) by striking " $\$ 250,000$ " and inserting " $\$ 500,000$ "; and (C) in subparagraph (C)—
(i) by striking " $\$ 200,000$ " and inserting " $\$ 500,000$ "; and
(ii) by striking " $\$ 500,000$ " (prior to amendment by subparagraph (A)) and inserting " $\$ 1,500,000$ ".

23 ber 31, 2014.

10 kidney injury (as defined in section 1834(r)(2))".
(b) Payment.-Section 1834 of the Social Security

17 sis services (as defined in subparagraph (B) of section
18 1881(b)(14)) furnished under this part by a renal diSERVICES FOR INDIVIDUALS WITH ACUTE KIDNEY INJURY.
(a) Coverage.—Section 1861(s)(2)(F) of the Social Security Act (42 U.S.C. 1395x(s)(2)(F)) is amended by inserting before the semicolon the following: ", including such renal dialysis services furnished on or after January 1, 2017, by a renal dialysis facility or provider of services paid under section 1881(b)(14) to an individual with acute Act (42 U.S.C. 1395m) is amended by adding at the end the following new subsection:
"(r) Payment for Renal Dialysis Services for ndividuals With Acute Kidney Injury.-
"(1) Payment Rate.-In the case of renal dialyalysis facility or provider of services paid under such section during a year (beginning with 2017) to an individual with acute kidney injury (as defined in paragraph (2)), the amount of payment under this part for such services shall be the base rate for renal dialysis services determined for such year under such section, as adjusted by any applicable geographic adjustment factor applied under subparagraph

7 with acute kidney injury' means an individual who
8 has acute loss of renal function and does not receive 9 renal dialysis services for which payment is made 10 under section 1881(b)(14).".

Attest:

Secretary.


[^0]:    | Free (BH, CA, | $35 \%$ |
    | :--- | :--- |
    | CL, CO, E, IL, |  |
    | JO, MA, MX, |  |
    | OM, P, PA, |  |
    | PE, SG) |  |
    | $6.5 \% ~(A U)$ |  |
    | $2.9 \% ~(K R)$ |  |
    |  |  |
    |  |  |
    | Free (AU, BH, |  |
    | CA, CL, CO, E, |  |
    | IL, JO, KR, |  |
    | MA, MX, OM, |  |
    | P, PA, PE, SG) |  |
    | Free (BH, CA, | $58.5 \%$ |
    | CL, CO, IL, |  |
    | JO, KR, MA, |  |
    | MX, P, PA, |  |
    | PE, SG) |  |
    | $4.8 \% ~(O M)$ |  |
    | $8 \% ~(A U)$ |  |
    | Free (BH, CA, |  |
    | CL, CO, E, IL, |  |
    | JO, MA, MX, |  |
    | OM, P, PA, |  |
    | PE, SG) |  |
    | $6.5 \% ~(A U)$ |  |
    | 2.9\% (KR) | $35 \%$ |

    ".

