### 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 for
- 5 this Act is as follows:

Sec. 1. Short title; table of contents.

TITLE I—EXTENSION OF AFRICAN GROWTH AND OPPORTUNITY ACT

Sec. 101. Short title.

Sec. 102. Findings.

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

- Sec. 104. Modifications of rules of origin for duty-free treatment for articles of beneficiary sub-Saharan African countries under Generalized System of Preferences.
- Sec. 105. Monitoring and review of eligibility under Generalized System of Preferences.
- Sec. 106. Promotion of the role of women in social and economic development in sub-Saharan Africa.
- Sec. 107. Biennial AGOA utilization strategies.
- Sec. 108. Deepening and expanding trade and investment ties between sub-Saharan Africa and the United States.
- Sec. 109. Agricultural technical assistance for sub-Saharan Africa.
- Sec. 110. Reports.
- Sec. 111. Technical amendments.
- Sec. 112. Definitions.

## TITLE II—EXTENSION OF GENERALIZED SYSTEM OF PREFERENCES

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

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

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

#### TITLE IV—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. 407. 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. 507. Application to Canada and Mexico.

#### 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. 807. 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.

### 1 TITLE I—EXTENSION OF AFRI-

- 2 CAN GROWTH AND OPPOR-
- 3 **TUNITY ACT**
- 4 SEC. 101. SHORT TITLE.
- 5 This title may be cited as the "AGOA Extension and
- 6 Enhancement Act of 2015".
- 7 SEC. 102. FINDINGS.
- 8 Congress finds the following:
- 9 (1) Since its enactment, the African Growth and
- 10 Opportunity Act has been the centerpiece of trade re-
- 11 lations between the United States and sub-Saharan
- 12 Africa and has enhanced trade, investment, job cre-
- 13 ation, and democratic institutions throughout Africa.

- 1 (2) Trade and investment, as facilitated by the 2 African Growth and Opportunity Act, promote eco-3 nomic growth, development, poverty reduction, democ-4 racy, the rule of law, and stability in sub-Saharan 5 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.

- 1 (7) To that end, implementation of the Agree-2 ment on Trade Facilitation of the World Trade Orga-3 nization would strengthen regional integration efforts 4 in sub-Saharan Africa and contribute to economic 5 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.
- 13 (9) The elimination of such barriers will im-14 prove utilization of the African Growth and Oppor-15 tunity Act and strengthen regional and global inte-16 gration, accelerate economic growth in sub-Saharan 17 Africa, and enhance the trade relationship between 18 the United States and sub-Saharan Africa.
- 19 SEC. 103. EXTENSION OF AFRICAN GROWTH AND OPPOR-
- 20 TUNITY ACT.

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- 21 (a) In General.—Section 506B of the Trade Act of
- 22 1974 (19 U.S.C. 2466b) is amended by striking "September
- 23 30, 2015" and inserting "September 30, 2025".
- 24 (b) African Growth and Opportunity Act.—

1	(1) In General.—Section $112(g)$ of the African
2	Growth and Opportunity Act (19 U.S.C. 3721(g)) is
3	amended by striking "September 30, 2015" and in-
4	serting "September 30, 2025".
5	(2) Extension of regional apparel article
6	PROGRAM.—Section $112(b)(3)(A)$ of the African
7	Growth and Opportunity Act (19 U.S.C.
8	3721(b)(3)(A)) is amended—
9	(A) in clause (i), by striking "11 suc-
10	ceeding" and inserting "21 succeeding"; and
11	(B) in clause (ii)(II), by striking "Sep-
12	tember 30, 2015" and inserting "September 30,
13	2025".
14	(3) Extension of third-country fabric pro-
15	GRAM.—Section $112(c)(1)$ of the African Growth and
16	Opportunity Act (19 U.S.C. 3721(c)(1)) is amend-
17	ed—
18	(A) in the paragraph heading, by striking
19	"September 30, 2015" and inserting "Sep-
20	TEMBER 30, 2025";
21	(B) in subparagraph (A), by striking "Sep-
22	tember 30, 2015" and inserting "September 30,
23	2025"; and

1	(C) in subparagraph $(B)(ii)$ , by striking
2	"September 30, 2015" and inserting "September
3	30, 2025".
4	SEC. 104. MODIFICATIONS OF RULES OF ORIGIN FOR DUTY-
5	FREE TREATMENT FOR ARTICLES OF BENE-
6	FICIARY SUB-SAHARAN AFRICAN COUNTRIES
7	UNDER GENERALIZED SYSTEM OF PREF-
8	ERENCES.
9	(a) In General.—Section 506A(b)(2) of the Trade
10	Act of 1974 (19 U.S.C. 2466a(b)(2)) is amended—
11	(1) in subparagraph (A), by striking "and" at
12	$the\ end;$
13	(2) in subparagraph (B), by striking the period
14	at the end and inserting "; and"; and
15	(3) by adding at the end the following:
16	"(C) the direct costs of processing operations
17	performed in one or more such beneficiary sub-
18	Saharan African countries or former beneficiary
19	sub-Saharan African countries shall be applied
20	in determining such percentage.".
21	(b) Applicability to Articles Receiving Duty-
22	Free Treatment Under Title V of Trade Act of
23	1974.—Section 506A(b) of the Trade Act of 1974 (19 U.S.C.
24	2466a(b)) is amended by adding at the end the following:

- 1 "(3) Rules of origin under this title.—The
- 2 exceptions set forth in subparagraphs (A), (B), and
- 3 (C) of paragraph (2) shall also apply to any article
- 4 described in section 503(a)(1) that is the growth,
- 5 product, or manufacture of a beneficiary sub-Saharan
- 6 African country for purposes of any determination to
- 7 provide duty-free treatment with respect to such arti-
- 8 *cle.*".
- 9 (c) Modifications to the Harmonized Tariff
- 10 Schedule.—The President may proclaim such modifica-
- 11 tions as may be necessary to the Harmonized Tariff Sched-
- 12 ule of the United States (HTS) to add the special tariff
- 13 treatment symbol "D" in the "Special" subcolumn of the
- 14 HTS for each article classified under a heading or sub-
- 15 heading with the special tariff treatment symbol "A" or
- 16 "A\*" in the "Special" subcolumn of the HTS.
- 17 (d) Effective Date.—The amendments made by
- 18 subsections (a) and (b) take effect on the date of the enact-
- 19 ment of this Act and apply with respect to any article de-
- 20 scribed in section 503(b)(1)(B) through (G) of the Trade
- 21 Act of 1974 that is the growth, product, or manufacture
- 22 of a beneficiary sub-Saharan African country and that is
- 23 imported into the customs territory of the United States on
- 24 or after the date that is 30 days after such date of enact-
- 25 *ment*.

1	SEC. 105. MONITORING AND REVIEW OF ELIGIBILITY
2	UNDER GENERALIZED SYSTEM OF PREF-
3	ERENCES.
4	(a) Continuing Compliance.—Section 506A(a)(3) of
5	the Trade Act of 1974 (19 U.S.C. 2466a(a)(3)) is amend-
6	ed—
7	(1) by striking "If the President" and inserting
8	$the\ following:$
9	"(A) In General.—If the President"; and
10	(2) by adding at the end the following:
11	"(B) Notification.—The President may
12	not terminate the designation of a country as a
13	beneficiary sub-Saharan African country under
14	subparagraph (A) unless, at least 60 days before
15	the termination of such designation, the Presi-
16	dent notifies Congress and notifies the country of
17	the President's intention to terminate such des-
18	ignation, together with the considerations enter-
19	ing into the decision to terminate such designa-
20	tion.".
21	(b) Withdrawal, Suspension, or Limitation of
22	Preferential Tariff Treatment.—Section 506A of the
23	Trade Act of 1974 (19 U.S.C. 2466a) is amended—
24	(1) by redesignating subsection (c) as subsection
25	(d); and

- 1 (2) by inserting after subsection (b) the following:
- 3 "(c) Withdrawal, Suspension, or Limitation of 4 Preferential Tariff Treatment.—
- 5 "(1) In General.—The President may with-6 draw, suspend, or limit the application of duty-free 7 treatment provided for any article described in sub-8 section (b)(1) of this section or section 112 of the Afri-9 can Growth and Opportunity Act with respect to a 10 beneficiary sub-Saharan African country if the Presi-11 dent determines that withdrawing, suspending, or 12 limiting such duty-free treatment would be more effec-13 tive in promoting compliance by the country with the 14 requirements described in subsection (a)(1) than ter-15 minating the designation of the country as a bene-16 ficiary sub-Saharan African country for purposes of 17 this section.
  - "(2) Notification.—The President may not withdraw, suspend, or limit the application of duty-free 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

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1	the considerations entering into the decision to termi-
2	nate such designation.".
3	(c) Review and Public Comments on Eligibility
4	Requirements.—Section 506A of the Trade Act of 1974
5	(19 U.S.C. 2466a), as so amended, is further amended—
6	(1) by redesignating subsection (d) as subsection
7	(e); and
8	(2) by inserting after subsection (c) the fol-
9	lowing:
10	"(d) Review and Public Comments on Eligibility
11	Requirements.—
12	"(1) In general.—In carrying out subsection
13	(a)(2), the President shall publish annually in the
14	Federal Register a notice of review and request for
15	public comments on whether beneficiary sub-Saharan
16	African countries are meeting the eligibility require-
17	ments set forth in section 104 of the African Growth
18	and Opportunity Act and the eligibility criteria set
19	forth in section 502 of this Act.
20	"(2) Public Hearing.—The United States
21	Trade Representative shall, not later than 30 days
22	after the date on which the President publishes the no-
23	tice of review and request for public comments under
24	paragraph (1)—

1	"(A) hold a public hearing on such review
2	and request for public comments; and
3	"(B) publish in the Federal Register, before
4	such hearing is held, notice of—
5	"(i) the time and place of such hear-
6	ing; and
7	"(ii) the time and place at which such
8	public comments will be accepted.
9	"(3) Petition process.—
10	"(A) In general.—Not later than 60 days
11	after the date of the enactment of this subsection,
12	the President shall establish a process to allow
13	any interested person, at any time, to file a peti-
14	tion with the Office of the United States Trade
15	Representative with respect to the compliance of
16	any country listed in section 107 of the African
17	Growth and Opportunity Act with the eligibility
18	requirements set forth in section 104 of such Act
19	and the eligibility criteria set forth in section
20	502 of this Act.
21	"(B) Use of petitions.—The President
22	shall take into account all petitions filed pursu-
23	ant to subparagraph (A) in making determina-
24	tions of compliance under subsections $(a)(3)(A)$
25	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 conducted under suant 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 sub-Saharan 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-

1	Saharan African countries, and other beneficiary
2	countries as appropriate, not later than 30 days
3	after the date of the enactment of the Trade Pref-
4	erences Extension Act of 2015.".
5	SEC. 106. PROMOTION OF THE ROLE OF WOMEN IN SOCIAL
6	AND ECONOMIC DEVELOPMENT IN SUB-SAHA-
7	RAN AFRICA.
8	(a) Statement of Policy.—Section 103 of the Afri-
9	can Growth and Opportunity Act (19 U.S.C. 3702) is
0	amended—
11	(1) in paragraph (8), by striking "; and" and
12	inserting a semicolon;
13	(2) in paragraph (9), by striking the period and
14	inserting "; and"; and
15	(3) by adding at the end the following:
16	"(10) promoting the role of women in social, po-
17	litical, and economic development in sub-Saharan Af-
18	rica.".
19	(b) ELIGIBILITY REQUIREMENTS.—Section
20	104(a)(1)(A) of the African Growth and Opportunity Act
21	(19 U.S.C. $3703(a)(1)(A)$ ) is amended by inserting "for
22	men and women" after "rights".
23	SEC. 107. BIENNIAL AGOA UTILIZATION STRATEGIES.
24	(a) In General.—It is the sense of Congress that—

- 1 (1) beneficiary sub-Saharan African countries 2 should develop utilization strategies on a biennial 3 basis in order to more effectively and strategically 4 utilize benefits available under the African Growth 5 and Opportunity Act (in this section referred to as 6 "AGOA utilization strategies"); 7 (2) United States trade capacity building agen-
  - (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.
- 17 (b) CONTENTS.—It is further the sense of Congress that 18 biennial AGOA utilization strategies should identify stra-19 tegic needs and priorities to bolster utilization of benefits 20 available under the African Growth and Opportunity Act. 21 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;

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1	(2) identify obstacles to regional integration that
2	inhibit utilization of benefits under the African
3	Growth and Opportunity Act;
4	(3) set out a plan to take advantage of opportu-
5	nities and address obstacles identified in paragraphs
6	(1) and (2), improve awareness of the African Growth
7	and Opportunity Act as a program that enhances ex-
8	ports to the United States, and utilize United States
9	Agency for International Development regional trade
10	hubs;
11	(4) set out a strategy to promote small business
12	and entrepreneurship; and
13	(5) eliminate obstacles to regional trade and pro-
14	mote greater utilization of benefits under the African
15	Growth and Opportunity Act and establish a plan to
16	promote full regional implementation of the Agree-
17	ment on Trade Facilitation of the World Trade Orga-
18	nization.
19	(c) Publication.—It is further the sense of Congress
20	that—
21	(1) each beneficiary sub-Saharan African coun-
22	try should publish on an appropriate Internet website
23	of such country public versions of its AGOA utiliza-

tion strategy; and

1	(2) the United States Trade Representative
2	should publish on the Internet website of the Office of
3	the United States Trade Representative public
4	versions of all AGOA utilization strategies described
5	in paragraph (1).
6	SEC. 108. DEEPENING AND EXPANDING TRADE AND INVEST
7	MENT TIES BETWEEN SUB-SAHARAN AFRICA
8	AND THE UNITED STATES.
9	It is the policy of the United States to continue to—
0	(1) seek to deepen and expand trade and invest-
1	ment ties between sub-Saharan Africa and the United
12	States, including through the negotiation of accession
13	by sub-Saharan African countries to the World Trade
4	Organization and the negotiation of trade and invest-
15	ment framework agreements, bilateral investment
16	treaties, and free trade agreements, as such agree-
17	ments have the potential to catalyze greater trade and
8	investment, facilitate additional investment in sub-
9	Saharan Africa, further poverty reduction efforts, and
20	promote economic growth;
21	(2) seek to negotiate agreements with individual
22	sub-Saharan African countries as well as with the
23	Regional Economic Communities, as appropriate;
24	(3) promote full implementation of commitments
25	made under the WTO Agreement (as such term is de-

1	fined in section 2(9) of the Uruguay Round Agree-
2	ments Act (19 U.S.C. 3501(9)) because such actions
3	are likely to improve utilization of the African
4	Growth and Opportunity Act and promote trade and
5	investment and because regular review to ensure con-
6	tinued compliance helps to maximize the benefits of
7	the African Growth and Opportunity Act; and
8	(4) promote the negotiation of trade agreements
9	that cover substantially all trade between parties to
10	such agreements and, if other countries seek to nego-
11	tiate trade agreements that do not cover substantially
12	all trade, continue to object in all appropriate fo-
13	rums.
14	SEC. 109. AGRICULTURAL TECHNICAL ASSISTANCE FOR
15	SUB-SAHARAN AFRICA.
	SOD-SAHARAN AFTICA.
16	Section 13 of the AGOA Acceleration Act of 2004 (19)
<ul><li>16</li><li>17</li></ul>	
	Section 13 of the AGOA Acceleration Act of 2004 (19
17	Section 13 of the AGOA Acceleration Act of 2004 (19 U.S.C. 3701 note) is amended—
17 18	Section 13 of the AGOA Acceleration Act of 2004 (19 U.S.C. 3701 note) is amended—  (1) in subsection (a)—
17 18 19	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
17 18 19 20	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
17 18 19 20 21	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

1	(B) by striking "and complying with sani-
2	tary and phytosanitary rules of the United
3	States" and inserting ", complying with sani-
4	tary and phytosanitary rules of the United
5	States, and developing food safety standards";
6	(2) in subsection (b)—
7	(A) by striking "20" and inserting "30";
8	and
9	(B) by inserting after "from those coun-
10	tries" the following: ", particularly from busi-
11	nesses and sectors that engage women farmers
12	and entrepreneurs,"; and
13	(3) by adding at the end the following:
14	"(c) Coordination.—The President shall take such
15	measures as are necessary to ensure adequate coordination
16	of similar activities of agencies of the United States Govern-
17	ment relating to agricultural technical assistance for sub-
18	Saharan Africa.".
19	SEC. 110. REPORTS.
20	(a) Implementation Report.—
21	(1) In general.—Not later than 1 year after
22	the date of the enactment of this Act, and biennially
23	thereafter, the President shall submit to Congress a re-
24	port on the trade and investment relationship between
25	the United States and sub-Saharan African countries

1	and on the implementation of this title and the
2	amendments made by this title.
3	(2) Matters to be included.—The report re-
4	quired by paragraph (1) shall include the following.
5	(A) A description of the status of trade and
6	investment between the United States and sub-
7	Saharan Africa, including information on lead-
8	ing exports to the United States from sub-Saha-
9	ran African countries.
10	(B) Any changes in eligibility of sub-Saha-
11	ran African countries during the period covered
12	by the report.
13	(C) A detailed analysis of whether each such
14	beneficiary sub-Saharan African country is con-
15	tinuing to meet the eligibility requirements set
16	forth in section 104 of the African Growth and
17	Opportunity Act and the eligibility criteria set
18	forth in section 502 of the Trade Act of 1974.
19	(D) A description of the status of regional
20	integration efforts in sub-Saharan Africa.
21	(E) A summary of United States trade ca-
22	pacity building efforts.
23	(F) Any other initiatives related to enhanc-
24	ing the trade and investment relationship be-

1	tween the United States and sub-Saharan Afri-
2	can countries.
3	(b) Potential Trade Agreements Report.—Not
4	later than 1 year after the date of the enactment of this
5	Act, and every 5 years thereafter, the United States Trade
6	Representative shall submit to Congress a report that—
7	(1) identifies sub-Saharan African countries that
8	have a expressed an interest in entering into a free
9	trade agreement with the United States;
10	(2) evaluates the viability and progress of such
11	sub-Saharan African countries and other sub-Saha-
12	ran African countries toward entering into a free
13	trade agreement with the United States; and
14	(3) describes a plan for negotiating and con-
15	cluding such agreements, which includes the elements
16	described in subparagraphs (A) through (E) of section
17	116(b)(2) of the African Growth and Opportunity
18	Act.
19	(c) Termination.—The reporting requirements of this
20	section shall cease to have any force or effect after September
21	30, 2025.
22	SEC. 111. TECHNICAL AMENDMENTS.
23	Section 104 of the African Growth and Opportunity
24	Act (19 U.S.C. 3703), as amended by section 106, is further
25	amended—

1	(1) in subsection (a), by striking "(a) In Gen-
2	ERAL.—"; and
3	(2) by striking subsection (b).
4	SEC. 112. DEFINITIONS.
5	In this title:
6	(1) Beneficiary sub-saharan african coun-
7	TRY.—The term "beneficiary sub-Saharan African
8	country" means a beneficiary sub-Saharan African
9	country described in subsection (e) of section 506A of
10	the Trade Act of 1974 (as redesignated by this Act).
11	(2) Sub-saharan african country.—The term
12	"sub-Saharan African country" has the meaning
13	given the term in section 107 of the African Growth
14	and Opportunity Act.
15	TITLE II—EXTENSION OF GENER-
16	ALIZED SYSTEM OF PREF-
17	<b>ERENCES</b>
18	SEC. 201. EXTENSION OF GENERALIZED SYSTEM OF PREF-
19	ERENCES.
20	(a) In General.—Section 505 of the Trade Act of
21	1974 (19 U.S.C. 2465) is amended by striking "July 31,
22	2013" and inserting "December 31, 2017".
23	(b) Effective Date.—
24	(1) In General.—The amendment made by sub-
25	section (a) shall apply to articles entered on or after

1	the 30th day after the date of the enactment of this
2	Act.
3	(2) Retroactive application for certain
4	LIQUIDATIONS AND RELIQUIDATIONS.—
5	(A) In General.—Notwithstanding section
6	514 of the Tariff Act of 1930 (19 U.S.C. 1514)
7	or any other provision of law and subject to sub-
8	paragraph (B), any entry of a covered article to
9	which duty-free treatment or other preferential
10	treatment under title V of the Trade Act of 1974
11	(19 U.S.C. 2461 et seq.) would have applied if
12	the entry had been made on July 31, 2013, that
13	was made—
14	(i) after July 31, 2013; and
15	(ii) before the effective date specified in
16	paragraph (1),
17	shall be liquidated or reliquidated as though such
18	entry occurred on the effective date specified in
19	paragraph (1).
20	(B) Requests.—A liquidation or reliqui-
21	dation may be made under subparagraph (A)
22	with respect to an entry only if a request therefor
23	is filed with U.S. Customs and Border Protec-
24	tion not later than 180 days after the date of the
25	enactment of this Act that contains sufficient in-

1	formation to enable U.S. Customs and Border
2	Protection—
3	(i) to locate the entry; or
4	(ii) to reconstruct the entry if it can-
5	not be located.
6	(C) Payment of amounts owed.—Any
7	amounts owed by the United States pursuant to
8	the liquidation or reliquidation of an entry of a
9	covered article under subparagraph (A) shall be
10	paid, without interest, not later than 90 days
11	after the date of the liquidation or reliquidation
12	(as the case may be).
13	(3) Definitions.—In this subsection:
14	(A) Covered Article.—The term "covered
15	article" means an article from a country that is
16	a beneficiary developing country under title V of
17	the Trade Act of 1974 (19 U.S.C. 2461 et seq.)
18	as of the effective date specified in paragraph
19	(1).
20	(B) Enter; entry.—The terms "enter"
21	and "entry" include a withdrawal from ware-
22	$house\ for\ consumption.$

1	SEC. 202. AUTHORITY TO DESIGNATE CERTAIN COTTON AR-
2	TICLES AS ELIGIBLE ARTICLES ONLY FOR
3	LEAST-DEVELOPED BENEFICIARY DEVEL-
4	OPING COUNTRIES UNDER GENERALIZED
5	SYSTEM OF PREFERENCES.
6	Section 503(b) of the Trade Act of 1974 (19 U.S.C.
7	2463(b)) is amended by adding at the end the following:
8	"(5) Certain cotton articles.—Notwith-
9	standing paragraph (3), the President may designate
10	as an eligible article or articles under subsection
11	(a)(1)(B) only for countries designated as least-devel-
12	oped beneficiary developing countries under section
13	502(a)(2) cotton articles classifiable under subheading
14	5201.00.18, 5201.00.28, 5201.00.38, 5202.99.30, or
15	5203.00.30 of the Harmonized Tariff Schedule of the
16	United States.".
17	SEC. 203. APPLICATION OF COMPETITIVE NEED LIMITATION
18	AND WAIVER UNDER GENERALIZED SYSTEM
19	OF PREFERENCES WITH RESPECT TO ARTI-
20	CLES OF BENEFICIARY DEVELOPING COUN-
21	TRIES EXPORTED TO THE UNITED STATES
22	DURING CALENDAR YEAR 2014.
23	(a) In General.—For purposes of applying and ad-
24	ministering subsections $(c)(2)$ and $(d)$ of section 503 of the
25	Trade Act of 1974 (19 U.S.C. 2463) with respect to an arti-
26	cle described in subsection (b) of this section, subsections

1	(c)(2) and (d) of section 503 of such Act shall be applied
2	and administered by substituting "October 1" for "July 1"
3	each place such date appears.
4	(b) Article Described.—An article described in this
5	subsection is an article of a beneficiary developing country
6	that is designated by the President as an eligible article
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.
13	SEC. 204. ELIGIBILITY OF CERTAIN LUGGAGE AND TRAVEL
14	ARTICLES FOR DUTY-FREE TREATMENT
15	UNDER THE GENERALIZED SYSTEM OF PREF-
16	ERENCES.
17	Section 503(b)(1) of the Trade Act of 1974 (19 U.S.C.
18	2463(b)(1)) is amended—
19	(1) in subparagraph (A), by striking "paragraph
20	(4)" and inserting "paragraphs (4) and (5)";
21	(2) in subparagraph (E), by striking "Footwear"
22	and inserting "Except as provided in paragraph (5),
23	footwear"; and
24	(3) by adding at the end the following:

1	"(5) CERTAIN LUGGAGE AND TRAVEL ARTI-
2	CLES.—Notwithstanding subparagraph (A) or (E) of
3	paragraph (1), the President may designate the fol-
4	lowing as eligible articles under subsection (a):
5	"(A) Articles classifiable under subheading
6	4202.11.00, 4202.12.40, 4202.21.60, 4202.21.90,
7	4202.22.15, 4202.22.45, 4202.31.60, 4202.32.40,
8	4202.32.80, 4202.92.15, 4202.92.20, 4202.92.45,
9	or 4202.99.90 of the Harmonized Tariff Schedule
10	of the United States.
11	"(B) Articles classifiable under statistical
12	reporting number 4202.12.2020, 4202.12.2050,
13	4202.12.8030, 4202.12.8070, 4202.22.8050,
14	4202.32.9550, 4202.32.9560, 4202.91.0030,
15	4202.91.0090, 4202.92.3020, 4202.92.3031,
16	4202.92.3091, 4202.92.9026, or 4202.92.9060 of
17	the Harmonized Tariff Schedule of the United
18	States, as such statistical reporting numbers are
19	in effect on the date of the enactment of the
20	Trade Preferences Extension Act of 2015.".

1	TITLE III—EXTENSION OF PREF-
2	ERENTIAL DUTY TREATMENT
3	PROGRAM FOR HAITI
4	SEC. 301. EXTENSION OF PREFERENTIAL DUTY TREATMENT
5	PROGRAM FOR HAITI.
6	Section 213A of the Caribbean Basin Economic Recov-
7	ery Act (19 U.S.C. 2703a) is amended as follows:
8	(1) Subsection (b) is amended as follows:
9	(A) Paragraph (1) is amended—
10	(i) in $subparagraph$ $(B)(v)(I)$ , $by$
11	amending item (cc) to read as follows:
12	"(cc) 60 percent or more dur-
13	ing the 1-year period beginning
14	on December 20, 2017, and each
15	of the 7 succeeding 1-year peri-
16	ods."; and
17	(ii) in subparagraph (C)—
18	(I) in the table, by striking "suc-
19	ceeding 11 1-year periods" and insert-
20	ing "16 succeeding 1-year periods";
21	and
22	(II) by striking "December 19,
23	2018" and inserting "December 19,
24	2025".
25	(B) Paragraph (2) is amended—

1	(i) in subparagraph $(A)(ii)$ , by strik-
2	ing "11 succeeding 1-year periods" and in-
3	serting "16 succeeding 1-year periods"; and
4	(ii) in subparagraph (B)(iii), by strik-
5	ing "11 succeeding 1-year periods" and in-
6	serting "16 succeeding 1-year periods".
7	(2) Subsection (h) is amended by striking "Sep-
8	tember 30, 2020" and inserting "September 30,
9	2025".
10	TITLE IV—EXTENSION OF TRADE
11	ADJUSTMENT ASSISTANCE
12	SEC. 401. SHORT TITLE.
13	This title may be cited as the "Trade Adjustment As-
14	sistance Reauthorization Act of 2015".
15	SEC. 402. APPLICATION OF PROVISIONS RELATING TO
16	TRADE ADJUSTMENT ASSISTANCE.
17	(a) Repeal of Snapback.—Section 233 of the Trade
18	Adjustment Assistance Extension Act of 2011 (Public Law
19	112–40; 125 Stat. 416) is repealed.
20	(b) Applicability of Certain Provisions.—Except
21	as otherwise provided in this title, the provisions of chapters
22	2 through 6 of title II of the Trade Act of 1974, as in effect
23	on December 31, 2013, and as amended by this title, shall—
24	(1) take effect on the date of the enactment of
25	this Act; and

- 1 (2) apply to petitions for certification filed
- 2 under chapter 2, 3, or 6 of title II of the Trade Act
- 3 of 1974 on or after such date of enactment.
- 4 (c) References.—Except as otherwise provided in
- 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
- 12 **PROGRAM**.
- 13 (a) Extension of Termination Provisions.—Sec-
- 14 tion 285 of the Trade Act of 1974 (19 U.S.C. 2271 note)
- 15 is amended by striking "December 31, 2013" each place it
- 16 appears and inserting "June 30, 2021".
- 17 (b) Training Funds.—Section 236(a)(2)(A) of the
- 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
- 21 years 2015 through 2021.".
- 22 (c) Reemployment Trade Adjustment Assist-
- 23 ANCE.—Section 246(b)(1) of the Trade Act of 1974 (19
- 24 U.S.C. 2318(b)(1) is amended by striking "December 31,
- 25 2013" and inserting "June 30, 2021".

1	(d) Authorizations of Appropriations.—
2	(1) Trade adjustment assistance for work-
3	ERS.—Section 245(a) of the Trade Act of 1974 (19
4	U.S.C. 2317(a)) is amended by striking "December
5	31, 2013" and inserting "June 30, 2021".
6	(2) Trade adjustment assistance for
7	FIRMS.—Section 255(a) of the Trade Act of 1974 (19
8	U.S.C. 2345(a)) is amended by striking "fiscal years
9	2012 and 2013" and all that follows through "Decem-
10	ber 31, 2013" and inserting "fiscal years 2015
11	through 2021".
12	(3) Trade adjustment assistance for farm-
13	ERS.—Section 298(a) of the Trade Act of 1974 (19
14	$U.S.C.\ 2401g(a))$ is amended by striking "fiscal years
15	2012 and 2013" and all that follows through "Decem-
16	ber 31, 2013" and inserting "fiscal years 2015
17	through 2021".
18	SEC. 404. PERFORMANCE MEASUREMENT AND REPORTING.
19	(a) Performance Measures.—Section 239(j) of the
20	Trade Act of 1974 (19 U.S.C. 2311(j)) is amended—
21	(1) in the subsection heading, by striking "DATA
22	Reporting" and inserting "Performance Meas-
23	URES";
24	(2) in paragraph (1)—

1	(A) in the matter preceding subparagraph
2	(A)—
3	(i) by striking "a quarterly" and in-
4	serting "an annual"; and
5	(ii) by striking "data" and inserting
6	"measures";
7	(B) in subparagraph (A), by striking "core"
8	and inserting "primary"; and
9	(C) in subparagraph (C), by inserting "that
10	promote efficiency and effectiveness" after "as-
11	sistance program";
12	(3) in paragraph (2)—
13	(A) in the paragraph heading, by striking
14	"Core indicators described" and inserting
15	"Indicators of performance"; and
16	(B) by striking subparagraph (A) and in-
17	serting the following:
18	"(A) PRIMARY INDICATORS OF PERFORM-
19	ANCE DESCRIBED.—
20	"(i) In general.—The primary indi-
21	cators of performance referred to in para-
22	graph (1)(A) shall consist of—
23	"(I) the percentage and number of
24	workers who received benefits under the
25	trade adjustment assistance program

1	who are in unsubsidized employment
2	during the second calendar quarter
3	after exit from the program;
4	"(II) the percentage and number
5	of workers who received benefits under
6	the trade adjustment assistance pro-
7	gram and who are in unsubsidized em-
8	ployment during the fourth calendar
9	quarter after exit from the program;
10	"(III) the median earnings of
11	workers described in subclause (I);
12	"(IV) the percentage and number
13	of workers who received benefits under
14	the trade adjustment assistance pro-
15	gram who, subject to clause (ii), obtain
16	a recognized postsecondary credential
17	or a secondary school diploma or its
18	recognized equivalent, during partici-
19	pation in the program or within one
20	year after exit from the program; and
21	"(V) the percentage and number
22	of workers who received benefits under
23	the trade adjustment assistance pro-
24	gram who, during a year while receiv-
25	ing such benefits, are in an education

1	or training program that leads to a
2	recognized postsecondary credential or
3	employment and who are achieving
4	measurable gains in skills toward such
5	a credential or employment.
6	"(ii) Indicator relating to cre-
7	DENTIAL.—For purposes of clause (i)(IV), a
8	worker who received benefits under the trade
9	adjustment assistance program who ob-
10	tained a secondary school diploma or its
11	recognized equivalent shall be included in
12	the percentage counted for purposes of that
13	clause only if the worker, in addition to ob-
14	taining such a diploma or its recognized
15	equivalent, has obtained or retained em-
16	ployment or is in an education or training
17	program leading to a recognized postsec-
18	ondary credential within one year after exit
19	from the program.";
20	(4) in paragraph (3)—
21	(A) in the paragraph heading, by striking
22	"DATA" and inserting "MEASURES";
23	(B) by striking "quarterly" and inserting
24	"annual"; and

1	(C) by striking "data" and inserting
2	"measures"; and
3	(5) by adding at the end the following:
4	"(4) Accessibility of state performance
5	REPORTS.—The Secretary shall, on an annual basis,
6	make available (including by electronic means), in an
7	easily understandable format, the reports of cooper-
8	ating States or cooperating State agencies required by
9	paragraph (1) and the information contained in those
10	reports.".
11	(b) Collection and Publication of Data.—Sec-
12	tion 249B of the Trade Act of 1974 (19 U.S.C. 2323) is
13	amended—
14	(1) in subsection (b)—
15	(A) in paragraph (3)—
16	(i) in subparagraph (A), by striking
17	"enrolled in" and inserting "who received";
18	(ii) in subparagraph (B)—
19	(I) by striking "complete" and in-
20	serting "exited"; and
21	(II) by striking "who were en-
22	rolled in" and inserting ", including
23	who received";
24	(iii) in subparagraph (E), by striking
25	"complete" and inserting "exited";

1	(iv) in subparagraph (F), by striking
2	"complete" and inserting "exit"; and
3	(v) by adding at the end the following:
4	"(G) The average cost per worker of receiv-
5	ing training approved under section 236.
6	"(H) The percentage of workers who re-
7	ceived training approved under section 236 and
8	obtained unsubsidized employment in a field re-
9	lated to that training."; and
10	(B) in paragraph (4)—
11	(i) in subparagraphs (A) and (B), by
12	striking "quarterly" each place it appears
13	and inserting "annual"; and
14	(ii) by striking subparagraph (C) and
15	inserting the following:
16	"(C) The median earnings of workers de-
17	scribed in section 239(j)(2)(A)(i)(III) during the
18	second calendar quarter after exit from the pro-
19	gram, expressed as a percentage of the median
20	earnings of such workers before the calendar
21	quarter in which such workers began receiving
22	benefits under this chapter."; and
23	(2) in subsection (e)—
24	(A) in paragraph (1)—

1	(i) by redesignating subparagraphs (B)
2	and (C) as subparagraphs (C) and (D), re-
3	spectively; and
4	(ii) by inserting after subparagraph
5	(A) the following:
6	"(B) the reports required under section
7	239(j);"; and
8	(B) in paragraph (2), by striking "a quar-
9	terly" and inserting "an annual".
10	(c) Recognized Postsecondary Credential De-
11	FINED.—Section 247 of the Trade Act of 1974 (19 U.S.C.
12	2319) is amended by adding at the end the following:
13	"(19) The term 'recognized postsecondary creden-
14	tial' means a credential consisting of an industry-rec-
15	ognized certificate or certification, a certificate of
16	completion of an apprenticeship, a license recognized
17	by a State or the Federal Government, or an associate
18	or baccalaureate degree.".
19	SEC. 405. APPLICABILITY OF TRADE ADJUSTMENT ASSIST-
20	ANCE PROVISIONS.
21	(a) Trade Adjustment Assistance for Work-
22	ERS.—
23	(1) Petitions filed on or after January 1,
24	2014. AND BEFORE DATE OF ENACTMENT.—

1	(A) Certifications of workers not cer-
2	TIFIED BEFORE DATE OF ENACTMENT.—
3	(i) Criteria if a determination
4	HAS NOT BEEN MADE.—If, as of the date of
5	the enactment of this Act, the Secretary of
6	Labor has not made a determination with
7	respect to whether to certify a group of
8	workers as eligible to apply for adjustment
9	assistance under section 222 of the Trade
10	Act of 1974 pursuant to a petition described
11	in clause (iii), the Secretary shall make
12	that determination based on the require-
13	ments of section 222 of the Trade Act of
14	1974, as in effect on such date of enactment.
15	(ii) Reconsideration of denials of
16	CERTIFICATIONS.—If, before the date of the
17	enactment of this Act, the Secretary made a
18	determination not to certify a group of
19	workers as eligible to apply for adjustment
20	assistance under section 222 of the Trade
21	Act of 1974 pursuant to a petition described
22	in clause (iii), the Secretary shall—
23	(I) reconsider that determination;
24	and

1	(II) if the group of workers meets
2	the requirements of section 222 of the
3	Trade Act of 1974, as in effect on such
4	date of enactment, certify the group of
5	workers as eligible to apply for adjust-
6	ment assistance.

(iii) 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 de-scribed 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 in-cluded in any determination of the max-imum benefits for which the worker is eligi-ble 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 Adjustment Assistance for Firms.—

- (1) Certification of firms not certified before date of enactment.—
  - (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 CER-TAIN 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

1	251 of the Trade Act of 1974 pursuant to a peti-
2	tion described in subparagraph (C), the Sec-
3	retary shall—
4	(i) reconsider that determination; and
5	(ii) if the firm meets the requirements
6	of section 251 of the Trade Act of 1974, as
7	in effect on such date of enactment, certify
8	the firm as eligible to apply for adjustment
9	assistance.
10	(C) Petition described.—A petition de-
11	scribed in this subparagraph is a petition for a
12	certification of eligibility filed by a firm or its
13	representative under section 251 of the Trade Act
14	of 1974 on or after January 1, 2014, and before
15	the date of the enactment of this Act.
16	(2) Certification of firms that did not
17	SUBMIT PETITIONS BETWEEN JANUARY 1, 2014, AND
18	DATE OF ENACTMENT.—
19	(A) In General.—The Secretary of Com-
20	merce shall certify a firm described in subpara-
21	graph (B) as eligible to apply for adjustment as-
22	sistance under section 251 of the Trade Act of
23	1974, as in effect on the date of the enactment
24	of this Act, if the firm or its representative files
25	a petition for a certification of eligibility under

1	section 251 of the Trade Act of 1974 not later
2	than 90 days after such date of enactment.
3	(B) Firm described in
4	this subparagraph is a firm that the Secretary
5	determines would have been certified as eligible
6	to apply for adjustment assistance if—
7	(i) the firm or its representative had
8	filed a petition for a certification of eligi-
9	bility under section 251 of the Trade Act of
10	1974 on a date during the period beginning
11	on January 1, 2014, and ending on the day
12	before the date of the enactment of this Act;
13	and
14	(ii) the provisions of chapter 3 of title
15	II of the Trade Act of 1974, as in effect on
16	such date of enactment, had been in effect
17	on that date during the period described in
18	clause $(i)$ .
19	SEC. 406. SUNSET PROVISIONS.
20	(a) Application of Prior Law.—Subject to sub-
21	section (b), beginning on July 1, 2021, the provisions of
22	chapters 2, 3, 5, and 6 of title II of the Trade Act of 1974
23	(19 U.S.C. 2271 et seq.), as in effect on January 1, 2014,
24	shall be in effect and apply, except that in applying and
25	administering such chapters—

1	(1) $paragraph$ (1) of section 231(c) of that $Act$
2	shall be applied and administered as if subpara-
3	graphs (A), (B), and (C) of that paragraph were not
4	$in\ effect;$
5	(2) section 233 of that Act shall be applied and
6	administered—
7	(A) in subsection (a)—
8	(i) in paragraph (2), by substituting
9	"104-week period" for "104-week period"
10	and all that follows through "130-week pe-
11	riod)"; and
12	(ii) in paragraph (3)—
13	(I) in the matter preceding sub-
14	paragraph (A), by substituting "65"
15	for "52"; and
16	(II) by substituting "78-week pe-
17	riod" for "52-week period" each place
18	it appears; and
19	(B) by applying and administering sub-
20	section (g) as if it read as follows:
21	"(g) Payment of Trade Readjustment Allow-
22	ANCES TO COMPLETE TRAINING.—Notwithstanding any
23	other provision of this section, in order to assist an ad-
24	versely affected worker to complete training approved for
25	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 Sec-
4	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-
9	ance for not more than 13 weeks is necessary for the
10	worker to complete the training;
11	"(2) the worker participates in training in each
12	such week; and
13	"(3) the worker—
14	"(A) has substantially met the performance
15	benchmarks established as part of the training
16	approved for the worker;
17	"(B) is expected to continue to make
18	progress toward the completion of the training;
19	and
20	"(C) will complete the training during that
21	period of eligibility.";
22	(3) section 245(a) of that Act shall be applied
23	and administered by substituting "June 30, 2022" for
24	"December 31, 2007";

1	(4) section 246(b)(1) of that Act shall be applied
2	and administered by substituting "June 30, 2022" for
3	"the date that is 5 years" and all that follows through
4	"State";
5	(5) section 256(b) of that Act shall be applied
6	and administered by substituting "the 1-year period
7	beginning on July 1, 2021" for "each of fiscal years
8	2003 through 2007, and \$4,000,000 for the 3-month
9	period beginning on October 1, 2007";
10	(6) section 298(a) of that Act shall be applied
11	and administered by substituting "the 1-year period
12	beginning on July 1, 2021" for "each of the fiscal
13	years" and all that follows through "October 1,
14	2007"; and
15	(7) section 285 of that Act shall be applied and
16	administered—
17	(A) in subsection (a), by substituting "June
18	30, 2022" for "December 31, 2007" each place it
19	appears; and
20	(B) by applying and administering sub-
21	section (b) as if it read as follows:
22	"(b) Other Assistance.—
23	"(1) Assistance for firms.—

1	"(A) In general.—Except as provided in
2	subparagraph (B), assistance may not be pro-
3	vided under chapter 3 after June 30, 2022.
4	"(B) Exception.—Notwithstanding sub-
5	paragraph (A), any assistance approved under
6	chapter 3 pursuant to a petition filed under sec-
7	tion 251 on or before June 30, 2022, may be pro-
8	vided—
9	"(i) to the extent funds are available
10	pursuant to such chapter for such purpose;
11	and
12	"(ii) to the extent the recipient of the
13	assistance is otherwise eligible to receive
14	such assistance.
15	"(2) Farmers.—
16	"(A) In general.—Except as provided in
17	subparagraph (B), assistance may not be pro-
18	vided under chapter 6 after June 30, 2022.
19	"(B) Exception.—Notwithstanding sub-
20	paragraph (A), any assistance approved under
21	chapter 6 on or before June 30, 2022, may be
22	provided—
23	"(i) to the extent funds are available
24	pursuant to such chapter for such purpose;
25	and

1	"(ii) to the extent the recipient of the
2	assistance is otherwise eligible to receive
3	such assistance.".
4	(b) Exceptions.—The provisions of chapters 2, 3, 5,
5	and 6 of title II of the Trade Act of 1974, as in effect on
6	the date of the enactment of this Act, shall continue to apply
7	on and after July 1, 2021, with respect to—
8	(1) workers certified as eligible for trade adjust-
9	ment assistance benefits under chapter 2 of title II of
10	that Act pursuant to petitions filed under section 221
11	of that Act before July 1, 2021;
12	(2) firms certified as eligible for technical assist-
13	ance or grants under chapter 3 of title II of that Act
14	pursuant to petitions filed under section 251 of that
15	Act before July 1, 2021; and
16	(3) agricultural commodity producers certified
17	as eligible for technical or financial assistance under
18	chapter 6 of title II of that Act pursuant to petitions
19	filed under section 292 of that Act before July 1,
20	2021.
21	SEC. 407. EXTENSION AND MODIFICATION OF HEALTH COV-
22	ERAGE TAX CREDIT.
23	(a) Extension.—Subparagraph (B) of section
24	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".
3	(b) Coordination With Credit for Coverage
4	Under a Qualified Health Plan.—Subsection (g) of
5	section 35 of the Internal Revenue Code of 1986 is amend-
6	ed—
7	(1) by redesignating paragraph (11) as para-
8	graph (13), and
9	(2) by inserting after paragraph (10) the fol-
10	lowing new paragraphs:
11	"(11) Election.—
12	"(A) In General.—This section shall not
13	apply to any taxpayer for any eligible coverage
14	month unless such taxpayer elects the applica-
15	tion of this section for such month.
16	"(B) Timing and applicability of elec-
17	TION.—Except as the Secretary may provide—
18	"(i) an election to have this section
19	apply for any eligible coverage month in a
20	taxable year shall be made not later than
21	the due date (including extensions) for the
22	return of tax for the taxable year, and
23	"(ii) any election for this section to
24	apply for an eligible coverage month shall
25	apply for all subsequent eligible coverage

1	months in the taxable year and, once made,
2	shall be irrevocable with respect to such
3	months.
4	"(12) Coordination with premium tax cred-
5	IT.—
6	"(A) In General.—An eligible coverage
7	month to which the election under paragraph
8	(11) applies shall not be treated as a coverage
9	month (as defined in section $36B(c)(2)$ ) for pur-
10	poses of section 36B with respect to the taxpayer.
11	"(B) Coordination with advance pay-
12	MENTS OF PREMIUM TAX CREDIT.—In the case of
13	a taxpayer who makes the election under para-
14	graph (11) with respect to any eligible coverage
15	month in a taxable year or on behalf of whom
16	any advance payment is made under section
17	7527 with respect to any month in such taxable
18	year—
19	"(i) the tax imposed by this chapter for
20	the taxable year shall be increased by the
21	excess, if any, of—
22	"(I) the sum of any advance pay-
23	ments made on behalf of the taxpayer
24	under section 1412 of the Patient Pro-
25	tection and Affordable Care Act and

1	section 7527 for months during such
2	taxable year, over
3	"(II) the sum of the credits al-
4	lowed under this section (determined
5	without regard to paragraph (1)) and
6	section 36B (determined without re-
7	$gard\ to\ subsection\ (f)(1)\ thereof)\ for$
8	such taxable year, and
9	"(ii) section $36B(f)(2)$ shall not apply
10	with respect to such taxpayer for such tax-
11	able year, except that if such taxpayer re-
12	ceived any advance payments under section
13	7527 for any month in such taxable year
14	and is later allowed a credit under section
15	36B for such taxable year, then section
16	36B(f)(2)(B) shall be applied by sub-
17	stituting the amount determined under
18	clause (i) for the amount determined under
19	section $36B(f)(2)(A)$ .".
20	(c) Extension of Advance Payment Program.—
21	(1) In general.—Subsection (a) of section 7527
22	of the Internal Revenue Code of 1986 is amended by
23	striking "August 1, 2003" and inserting "the date
24	that is 1 year after the date of the enactment of the

1	Trade Adjustment Assistance Reauthorization Act of
2	2015".
3	(2) Conforming amendment.—Paragraph (1)
4	of section 7527(e) of such Code is amended by striking
5	"occurring" and all that follows and inserting "occur-
6	ring—
7	"(A) after the date that is 1 year after the
8	date of the enactment of the Trade Adjustment
9	Assistance Reauthorization Act of 2015, and
10	"(B) prior to the first month for which an
11	advance payment is made on behalf of such indi-
12	vidual under subsection (a).".
13	(d) Individual Insurance Treated as Qualified
14	HEALTH INSURANCE WITHOUT REGARD TO ENROLLMENT
15	Date.—
16	(1) In General.—Subparagraph (J) of section
17	35(e)(1) of the Internal Revenue Code of 1986 is
18	amended by striking "insurance if the eligible indi-
19	vidual" and all that follows through "For purposes
20	of' and inserting "insurance. For purposes of".
21	(2) Special rule.—Subparagraph (J) of sec-
22	tion 35(e)(1) of such Code, as amended by paragraph
23	(1), is amended by striking "insurance." and insert-
24	ing "insurance (other than coverage enrolled in

1	through an Exchange established under the Patient
2	Protection and Affordable Care Act).".
3	(e) Conforming Amendment.—Subsection (m) of sec-
4	tion 6501 of the Internal Revenue Code of 1986 is amended
5	by inserting ", 35(g)(11)" after "30D(e)(4)".
6	(f) Effective Date.—
7	(1) In general.—Except as provided in para-
8	graph (2), the amendments made by this section shall
9	apply to coverage months in taxable years beginning
10	after December 31, 2013.
11	(2) Plans available on individual market
12	FOR USE OF TAX CREDIT.—The amendment made by
13	subsection $(d)(2)$ shall apply to coverage months in
14	taxable years beginning after December 31, 2015.
15	(3) Transition rule.—Notwithstanding section
16	35(g)(11)(B)(i) of the Internal Revenue Code of 1986
17	(as added by this title), an election to apply section
18	35 of such Code to an eligible coverage month (as de-
19	fined in section 35(b) of such Code) (and not to claim
20	the credit under section 36B of such Code with respect
21	to such month) in a taxable year beginning after De-
22	cember 31, 2013, and before the date of the enactment
23	of this Act—
24	(A) may be made at any time on or after
25	such date of enactment and before the expiration

1	of the 3-year period of limitation prescribed in
2	section 6511(a) with respect to such taxable year
3	and
4	(B) may be made on an amended return.
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 Interna
14	Revenue Code of 1986 and the availability of the election
15	to claim such credit retroactively for coverage months begin
16	ning after December 31, 2013.
17	TITLE V—IMPROVEMENTS TO
18	ANTIDUMPING AND COUN-
19	TERVAILING DUTY LAWS
20	SEC. 501. SHORT TITLE.
21	This title may be cited as the "American Trade En
22	forcement Effectiveness Act".

1	SEC. 502. CONSEQUENCES OF FAILURE TO COOPERATE
2	WITH A REQUEST FOR INFORMATION IN A
3	PROCEEDING.
4	Section 776 of the Tariff Act of 1930 (19 U.S.C. 1677e)
5	is amended—
6	(1) in subsection (b)—
7	(A) by redesignating paragraphs (1)
8	through (4) as subparagraphs (A) through (D),
9	respectively, and by moving such subparagraphs,
10	as so redesignated, 2 ems to the right;
11	(B) by striking "Adverse Inferences.—
12	If" and inserting the following: "ADVERSE IN-
13	FERENCES.—
14	"(1) In General.—If";
15	(C) by striking "under this title, may use"
16	and inserting the following: "under this title—
17	"(A) may use"; and
18	(D) by striking "facts otherwise available.
19	Such adverse inference may include" and insert-
20	ing the following: "facts otherwise available; and
21	"(B) is not required to determine, or make
22	any adjustments to, a countervailable subsidy
23	rate or weighted average dumping margin based
24	on any assumptions about information the inter-
25	ested party would have provided if the interested

1	party had complied with the request for informa-
2	tion.
3	"(2) Potential sources of information for
4	ADVERSE INFERENCES.—An adverse inference under
5	paragraph (1)(A) may include";
6	(2) in subsection (c)—
7	(A) by striking "Corroboration of Sec-
8	ONDARY INFORMATION.—When the" and insert-
9	ing the following: "Corroboration of Sec-
10	ONDARY INFORMATION.—
11	"(1) In general.—Except as provided in para-
12	graph (2), when the"; and
13	(B) by adding at the end the following:
14	"(2) Exception.—The administrative authority
15	and the Commission shall not be required to corrobo-
16	rate any dumping margin or countervailing duty ap-
17	plied in a separate segment of the same proceeding.";
18	and
19	(3) by adding at the end the following:
20	"(d) Subsidy Rates and Dumping Margins in Ad-
21	VERSE INFERENCE DETERMINATIONS.—
22	"(1) In general.—If the administering author-
23	ity uses an inference that is adverse to the interests
24	of a party under subsection (b)(1)(A) in selecting

1	among the facts otherwise available, the admin-
2	istering authority may—
3	"(A) in the case of a countervailing duty
4	proceeding—
5	"(i) use a countervailable subsidy rate
6	applied for the same or similar program in
7	a countervailing duty proceeding involving
8	the same country, or
9	"(ii) if there is no same or similar
10	program, use a countervailable subsidy rate
11	for a subsidy program from a proceeding
12	that the administering authority considers
13	reasonable to use, and
14	"(B) in the case of an antidumping duty
15	proceeding, use any dumping margin from any
16	segment of the proceeding under the applicable
17	antidumping order.
18	"(2) Discretion to apply highest rate.—In
19	carrying out paragraph (1), the administering au-
20	thority may apply any of the countervailable subsidy
21	rates or dumping margins specified under that para-
22	graph, including the highest such rate or margin,
23	based on the evaluation by the administering author-
24	ity of the situation that resulted in the administering

1	authority using an adverse inference in selecting
2	among the facts otherwise available.
3	"(3) No obligation to make certain esti-
4	MATES OR ADDRESS CERTAIN CLAIMS.—If the admin-
5	istering authority uses an adverse inference under
6	subsection (b)(1)(A) in selecting among the facts oth-
7	erwise available, the administering authority is not
8	required, for purposes of subsection (c) or for any
9	other purpose—
10	"(A) to estimate what the countervailable
11	subsidy rate or dumping margin would have
12	been if the interested party found to have failed
13	to cooperate under subsection (b)(1) had cooper-
14	ated, or
15	"(B) to demonstrate that the countervailable
16	subsidy rate or dumping margin used by the ad-
17	ministering authority reflects an alleged com-
18	mercial reality of the interested party.".
19	SEC. 503. DEFINITION OF MATERIAL INJURY.
20	(a) Effect of Profitability of Domestic Indus-
21	TRIES.—Section 771(7) of the Tariff Act of 1930 (19 U.S.C.
22	1677(7)) is amended by adding at the end the following:
23	``(J)  Effect  of  Profitability.—The
24	Commission may not determine that there is no
25	material injury or threat of material injury to

1	an industry in the United States merely because
2	that industry is profitable or because the per-
3	formance of that industry has recently im-
4	proved.".
5	(b) Evaluation of Impact on Domestic Industry
6	IN DETERMINATION OF MATERIAL INJURY.—Subclause (I)
7	of section 771(7)(C)(iii) of the Tariff Act of 1930 (19 U.S.C.
8	1677(7)(C)(iii)) is amended to read as follows:
9	"(I) actual and potential decline
10	in output, sales, market share, gross
11	profits, operating profits, net profits,
12	ability to service debt, productivity, re-
13	turn on investments, return on assets,
14	and utilization of capacity,".
15	(c) Captive Production.—Section 771(7)(C)(iv) of
16	the Tariff Act of 1930 (19 U.S.C. 1677(7)(C)(iv)) is amend-
17	ed—
18	(1) in subclause (I), by striking the comma and
19	inserting ", and";
20	(2) in subclause (II), by striking ", and" and in-
21	serting a comma; and
22	(3) by striking subclause (III).

## 1 SEC. 504. PARTICULAR MARKET SITUATION.

2	(a) Definition of Ordinary Course of Trade.—
3	Section 771(15) of the Tariff Act of 1930 (19 U.S.C.
4	1677(15)) is amended by adding at the end the following:
5	"(C) Situations in which the administering
6	authority determines that the particular market
7	situation prevents a proper comparison with the
8	export price or constructed export price.".
9	(b) Definition of Normal Value.—Section
0	773(a)(1)(B)(ii)(III) of the Tariff Act of 1930 (19 U.S.C.
1	1677b(a)(1)(B)(ii)(III)) is amended by striking "in such
12	other country.".
13	(c) Definition of Constructed Value.—Section
14	773(e) of the Tariff Act of 1930 (19 U.S.C. 1677b(e)) is
15	amended—
16	(1) in paragraph (1), by striking "business" and
17	inserting "trade"; and
18	(2) by striking the flush text at the end and in-
19	serting the following:
20	"For purposes of paragraph (1), if a particular market sit-
21	uation exists such that the cost of materials and fabrication
22	or other processing of any kind does not accurately reflect
23	the cost of production in the ordinary course of trade, the
24	administering authority may use another calculation meth-
25	odology under this subtitle or any other calculation method-
26	ology. For purposes of paragraph (1), the cost of materials

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 refunded 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	773(b)(2) of the Tariff Act of 1930 (19 U.S.C. 1677b(b)(2))
8	is amended by striking subparagraph (A) and inserting the
9	following:
10	"(A) Reasonable grounds to believe
11	OR SUSPECT.—
12	"(i) Review.—In a review conducted
13	under section 751 involving a specific ex-
14	porter, there are reasonable grounds to be-
15	lieve or suspect that sales of the foreign like
16	product have been made at prices that are
17	less than the cost of production of the prod-
18	uct if the administering authority dis-
19	regarded some or all of the exporter's sales
20	pursuant to paragraph (1) in the investiga-
21	tion or, if a review has been completed, in
22	the most recently completed review.
23	"(ii) Requests for information.—
24	In an investigation initiated under section
25	732 or a review conducted under section

1 751, the administering authority shall re-2 quest information necessary to calculate the 3 constructed value and cost of production 4 under subsections (e) and (f) to determine 5 whether there are reasonable grounds to be-6 lieve or suspect that sales of the foreign like 7 product have been made at prices that rep-8 resent less than the cost of production of the 9 product.".

10 (b) Prices and Costs in Nonmarket Economies.— 11 Section 773(c) of the Tariff Act of 1930 (19 U.S.C. 12 1677b(c)) is amended by adding at the end the following: 13 "(5) Discretion to disregard certain price 14 OR COST VALUES.—In valuing the factors of produc-15 tion under paragraph (1) for the subject merchandise, 16 the administering authority may disregard price or 17 cost values without further investigation if the admin-18 istering authority has determined that broadly avail-19 able export subsidies existed or particular instances of 20 subsidization occurred with respect to those price or 21 cost values or if those price or cost values were subject 22 to an antidumping order.".

1	SEC. 506. REDUCTION IN BURDEN ON DEPARTMENT OF
2	COMMERCE BY REDUCING THE NUMBER OF
3	VOLUNTARY RESPONDENTS.
4	Section 782(a) of the Tariff Act of 1930 (19 U.S.C.
5	1677m(a)) is amended—
6	(1) in paragraph (1), by redesignating subpara-
7	graphs (A) and (B) as clauses (i) and (ii), respec-
8	tively, and by moving such clauses, as so redesig-
9	nated, 2 ems to the right;
0	(2) by redesignating paragraphs (1) and (2) as
11	subparagraphs (A) and (B), respectively, and by mov-
12	ing such subparagraphs, as so redesignated, 2 ems to
13	$the \ right;$
14	(3) by striking "Investigations and Re-
15	VIEWS.—In" and inserting the following: "INVESTIGA-
16	Tions and Reviews.—
17	"(1) In general.—In";
18	(4) in paragraph (1), as designated by para-
19	graph (3), by amending subparagraph (B), as redes-
20	ignated by paragraph (2), to read as follows:
21	"(B) the number of exporters or producers
22	subject to the investigation or review is not so
23	large that any additional individual examina-
24	tion of such exporters or producers would be un-
25	duly burdensome to the administering authority

1	and inhibit the timely completion of the inves-					
2	tigation or review."; and					
3	(5) by adding at the end the following:					
4	"(2) Determination of unduly burden-					
5	SOME.—In determining if an individual examination					
6	under paragraph (1)(B) would be unduly burden-					
7	some, the administering authority may consider the					
8	following:					
9	"(A) The complexity of the issues or infor					
10	mation presented in the proceeding, including					
11	questionnaires and any responses thereto.					
12	"(B) Any prior experience of the admin-					
13	istering authority in the same or similar pro-					
14	ceeding.					
15	"(C) The total number of investigations					
16	under subtitle A or B and reviews under section					
17	751 being conducted by the administering au-					
18	thority as of the date of the determination.					
19	"(D) Such other factors relating to the time-					
20	ly completion of each such investigation and re-					
21	view as the administering authority considers					
22	appropriate.".					
23	SEC. 507. APPLICATION TO CANADA AND MEXICO.					
24	Pursuant to article 1902 of the North American Fred					
25	Trade Agreement and section 408 of the North American					

1	Free Trade Agreement Implementation Act (19 U.S.C.
2	3438), the amendments made by this title shall apply with
3	respect to goods from Canada and Mexico.
4	TITLE VI—TARIFF CLASSIFICA-
5	TION OF CERTAIN ARTICLES
6	SEC. 601. TARIFF CLASSIFICATION OF RECREATIONAL PER-
7	FORMANCE OUTERWEAR.
8	(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—
11	(1) in Additional U.S. Note 2—
12	(A) by striking "For the purposes of sub-
13	headings" and all that follows through
14	"6211.20.15" and inserting "For purposes of this
15	chapter";
16	(B) by striking "garments classifiable in
17	those subheadings" and inserting "a garment";
18	and
19	(C) by striking "D 3600-81" and inserting
20	"D 3779–81"; and
21	(2) by adding at the end the following new notes:
22	"(c) For purposes of this chapter, the term 'rec-
23	reational performance outerwear' means trousers (includ-
24	ing, but not limited to, paddling pants, ski or snowboard
25	pants, and ski or snowboard pants intended for sale as

1	parts of ski-suits), coveralls and bib overalls, and jackets						
2	(including, but not limited to, full zip jackets, paddling						
3	jackets, ski jackets, and ski jackets intended for sale as parts						
4	of ski-suits), windbreakers, and similar articles (including						
5	padded, sleeveless jackets) composed of fabrics of cotton,						
6	wool, hemp, bamboo, silk, or manmade fiber, or a combina-						
7	7 tion of such fibers, that are either water resistant or treate						
8	3 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.						
13	"(3) Elastic, drawcord, or other means of tight-						
14	ening around the waist or leg hems, including hidden						
15	leg sleeves with a means of tightening at the ankle for						
16	trousers and tightening around the waist or bottom						
17	hem for jackets.						
18	"(4) Venting, not including grommet(s).						
19	"(5) Articulated elbows or knees.						
20	"(6) Reinforcement in one of the following areas:						
21	the elbows, shoulders, seat, knees, ankles, or cuffs.						
22	"(7) Weatherproof closure at the waist or front.						
23	"(8) Multi-adjustable hood or adjustable collar.						
24	"(9) Adjustable powder skirt, inner protective						
25	skirt, or adjustable inner protective cuff at sleeve hem.						

1	"(10) Construction at the arm gusset that uti-
2	lizes fabric, design, or patterning to allow radial arm
3	movement.
4	"(11) Odor control technology.
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:
9	"(1) The term 'treated with plastics' refers to
10	textile fabrics impregnated, coated, covered, or lami-
11	nated with plastics, as described in Note 2 to chapter
12	59.
13	"(2) The term 'sealed seams' means seams that
14	have been covered by means of taping, gluing, bond-
15	ing, cementing, fusing, welding, or a similar process
16	so that water cannot pass through the seams when
17	tested in accordance with the current version of
18	AATCC Test Method 35.
19	"(3) The term 'critically sealed seams' means—
20	"(A) for jackets, windbreakers, and similar
21	articles (including padded, sleeveless jackets),
22	sealed seams that are sealed at the front and
23	back yokes, or at the shoulders, arm holes, or
24	both, where applicable; and

- 1 "(B) for trousers, overalls and bib overalls
  2 and similar articles, sealed seams that are sealed
  3 at the front (up to the zipper or other means of
  4 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 triangular-shaped, designed, or patterned to allow radial arm movement.

- 1 "(12) The term 'radial arm movement' refers to 2 unrestricted, 180-degree range of motion for the arm 3 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,

  19 for purposes of this chapter, Notes 1 and 2(a)(1) to chapter

  20 59 and Note 1(c) to chapter 60 shall be disregarded in

  21 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-

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- 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 perform-
- 4 ance outerwear.".
- 5 (b) Tariff Classifications.—Chapter 62 of the
- 6 Harmonized Tariff Schedule of the United States is amend-
- 7 ed as follows:

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8 (1) By striking subheading 6201.11.00 and in-9 serting the following, with the article description for 10 subheading 6201.11 having the same degree of inden-11 tation as the article description for subheading 12 6201.11.00 (as in effect on the day before the date of

the enactment of this Act):

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

(2) By striking subheadings 6201.12.10 and 6201.12.20 and inserting the following, with the article description for subheading 6201.12.05 having the 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):

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

3 (3) By striking subheadings 6201.13.10 through 4 6201.13.40 and inserting the following, with the arti-5 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):

"	6201.13.05	Recreational performance out-			
		erwear	27.7%	Free (BH, CA,	90%
				CL, CO, IL,	
				JO, KR, MA,	
				MX, $OM$ , $P$ ,	
				PA, PE, SG)	
				8% (AU)	
		Other:			
	6201.13.10	Containing 15 percent or			
		more by weight of down and			
		waterfowl plumage and of			
		which down comprises 35 percent or more by weight;			
		containing 10 percent or			
		more by weight of down	4.4%	Free (BH, CA,	60%
			-1-/-	CL, CO, IL,	
				JO, KR, MA,	
				MX, OM, P,	
				PA, PE, SG)	
				3.9% (AU)	
		Other:			

6201.13.30	Containing 36 percent or more by weight of wool or fine animal hair	49.7¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	52.9¢/kg + 58.5%	
6201.13.40	Other	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	".

1 (4) By striking subheadings 6201.19.10 and 2 6201.19.90 and inserting the following, with the arti-3 cle description for subheading 6201.19.05 having the 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):

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

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

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

1 (6) By striking subheadings 6201.92.10 through
2 6201.92.20 and inserting the following, with the arti3 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 be6 fore the date of the enactment of this Act):

···	6201.92.05	Recreational performance outerwear	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P,	90%
				PA, PE, SG) 8% (AU)	
		Other:		0,0 (210)	
	6201.92.10	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		E (DII GA	cost
		more by weight of down	4.4%	Free (BH, CA, CL, CO, IL,	60%
				JO, KR, MA,	
				MX, $OM$ , $P$ ,	
				PA, PE, SG)	
		0.0		3.9% (AU)	
		Other:			
	6201.92.15	Water resistant	6.2%	Free (BH, CA,	37.5%
				CL, CO, IL, JO, KR, MA,	
				MX, OM, P,	
				PA, PE, SG)	
				5.5% (AU)	

6201.92.20	Other	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P,		
			PA, PE, SG) 8% (AU)	90%	".

(7) By striking subheadings 6201.93.10 through 6201.93.35 and inserting the following, with the article description for subheading 6201.93.05 having the same degree of indentation as the article description for subheading 6201.93.10 (as in effect on the day before the date of the enactment of this Act):

6201.93.05	Recreational performance out-			
	erwear	27.7%	Free (BH, CA,	90%
			CL, CO, IL,	
			JO, KR, MA,	
			MX, $OM$ , $P$ ,	
			PA, PE, SG)	
	0.0		8% (AU)	
	Other:			
6201.93.10	Containing 15 percent or			
	more by weight of down and			
	waterfowl plumage and of			
	which down comprises 35			
	percent or more by weight; containing 10 percent or			
	more by weight of down	4.4%	Free (BH, CA,	60%
	more og weight of down	4.4/0	CL, CO, IL,	0070
			JO, KR, MA,	
			MX, $OM$ , $P$ ,	
			PA, PE, SG)	
			3.9% (AU)	
	Other:			
6201.93.20	Padded, sleeveless jackets	14.9%	Free (BH, CA,	76%
			CL, CO, IL,	
			JO, KR, MA,	
			MX, $OM$ , $P$ ,	
			PA, PE, SG)	
	Other:		8% (AU)	
6201.93.25	Containing 36 percent			
	or more by weight of			
	wool or fine animal			
	hair	49.5¢/kg +	Free (BH, CA,	52.9¢/kg + 58.5%
		19.6%	CL, CO, IL,	
		,	JO, KR, MA,	
			MX, $OM$ , $P$ ,	
			PA, PE, SG)	
			8% (AU)	
	Other:			
6201.93.30	Water resistant	7.1%	Free (BH, CA,	65%
			CL, CO, IL,	
			JO, KR, MA,	
			MX, $OM$ , $P$ ,	
			PA, PE, SG)	
			6.3% (AU)	

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

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

"	6201.99.05	Recreational performance outerwear  Other:	4.2%	Free (BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.7% (AU)	35%
	6201.99.10	Containing 70 percent or more by weight of silk or silk waste	Free		35%
	6201.99.90	Other	4.2%	Free (BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.7% (AU)	35% ".

(9) By striking subheading 6202.11.00 and inserting the following, with the article description for subheading 6202.11 having the same degree of indentation as the article description for subheading 6202.11.00 (as in effect on the day before the date of the enactment of this Act):

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

(10) By striking subheadings 6202.12.10 and 6202.12.20 and inserting the following, with the article description for subheading 6202.12.05 having the same degree of indentation as the article description for subheading 6202.12.10 (as in effect on the day before the date of the enactment of this Act):

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

(11) By striking subheadings 6202.13.10 through 6202.13.40 and inserting the following, with the article description for subheading 6202.13.05 having the same degree of indentation as the article description for subheading 6202.13.10 (as in effect on the day before the date of the enactment of this Act):

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

(12) By striking subheadings 6202.19.10 and 6202.19.90 and inserting the following, with the article description for subheading 6202.19.05 having the same degree of indentation as the article description for subheading 6202.19.10 (as in effect on the day before the date of the enactment of this Act):

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

1 (13) By striking subheadings 6202.91.10 and
2 6202.91.20 and inserting the following, with the arti3 cle description for subheading 6202.91.05 having the
4 same degree of indentation as the article description
5 for subheading 6202.91.10 (as in effect on the day be6 fore the date of the enactment of this Act):

"	6202.91.05	Recreational performance out-			
		erwear	36¢/kg +	Free (BH, CA,	58.5%
			16.3%	CL, CO, IL,	
				JO, KR, MA,	
				MX, P, PA,	
				PE, SG)	
				8% (AU)	
				14.4¢/kg +	
				6.5% (OM)	
		Other:			
	6202.91.10	Padded, sleeveless jackets	14%	Free (BH, CA,	58.5%
				CL, CO, IL,	
				JO, KR, MA,	
				MX, P, PA,	
				PE, SG)	
				8% (AU)	
				5.6% (OM)	
	6202.91.20	Other	36¢/kg +	Free (BH, CA,	
			16.3%	CL, CO, IL,	
			· ·	JO, KR, MA,	
				MX, P, PA,	
				PE, SG)	
				8% (AU)	
				14.4¢/kg +	
					46.3¢/kg + 58.5% ".

(14) By striking subheadings 6202.92.10 through 6202.92.20 and inserting the following, with the article description for subheading 6202.92.05 having the same degree of indentation as the article description for subheading 6202.92.10 (as in effect on the day before the date of the enactment of this Act):

" 6202.92.05 Recreational performance outerwear 8.5  Other:	C. J.C. M. P.	Free (BH, CA, CL, CO, IL, CO, IL, HO, KR, MA, MX, OM, P, CA, PE, SG)	90%
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6202.92.10	Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, 8G) 3.9% (AU)	60%	
	Other:				
6202.92.15	Water resistant	6.2%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 5.5% (AU)	37.5%	
6202.92.20	Other	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, 8G) 8% (AU)	90%	".

1 (15) By striking subheadings 6202.93.10 through
2 6202.93.50 and inserting the following, with the arti3 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 be6 fore the date of the enactment of this Act):

6202.93.05	Recreational performance out-			
	erwear	27.7%	Free (BH, CA,	90%
			CL, CO, IL,	
			JO, KR, MA,	
			MX, $OM$ , $P$ ,	
			PA, PE, SG)	
			8% (AU)	
	Other:			
6202.93.10	Containing 15 percent or			
	more by weight of down and			
	waterfowl plumage and of			
	which down comprises 35			
	percent or more by weight;			
	containing 10 percent or			
	more by weight of down	4.4%	Free (BH, CA,	60%
			CL, CO, IL,	
			JO, KR, MA,	
			MX, $OM$ , $P$ ,	
			PA, PE, SG)	
			3.9% (AU)	
	Other:			
6202.93.20	Padded, sleeveless jackets	14.9%	Free (BH, CA,	76%
			CL, CO, IL,	
			JO, KR, MA,	
			MX, $OM$ , $P$ ,	
			PA, PE, SG)	
			8% (AU)	
	Other:			

6202.93.40	Containing 36 percent or more by weight of wool or fine animal hair	43.4¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	46.3¢/kg + 58.5%	
	Other:				
6202.93.45	Water resistant	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%	
6202.93.50	Other	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	".

1 (16) By striking subheadings 6202.99.10 and 2 6202.99.90 and inserting the following, with the arti-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):

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

(17) By striking subheadings 6203.41 and 6203.41.05, and the superior text to subheading 6203.41.05, and inserting the following, with the article description for subheading 6203.41 having the same degree of indentation as the article description

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

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

3 (18) By striking subheadings 6203.42.10 through 4 6203.42.40 and inserting the following, with the arti-5 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):

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

6203.42.40	Other	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, 8G) 8% (AU)		
			90%	,,

(19) By striking subheadings 6203.43.10 through 6203.43.40 and inserting the following, with the article description for subheading 6203.43.05 having the same degree of indentation as the article description for subheading 6203.43.10 (as in effect on the day before the date of the enactment of this Act):

"	6203.43.05	Recreational performance out-			
		erwear	27.9%	Free (BH, CA, CL, CO, IL, JO, MA, MX,	90%
				OM, P, PA, PE, SG) 8% (AU)	
				11.1% (KR)	
		Other:			
	6203.43.10	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	Free		60%
		Other:			
		Bib and brace overalls:			
	6203.43.15	Water resistant	7.1%	Free (BH, CA, CL, CO, IL,	65%
				JO, KR, MA,	
				MX, OM, P,	
				PA, PE, SG)	
		0.0		6.3% (AU)	2007
	6203.43.20	Other	14.9%	Free (BH, CA, CL, CO, IL,	76%
				JO, KR, MA,	
				MX, OM, P,	
				PA, PE, SG)	
				8% (AU)	
	4000 4002	Other:			
	6203.43.25	Certified hand-loomed and folklore products	12.2%	Free (BH, CA,	76%
		and jointore products	12.270	CL, CO, IL,	10,0
				JO, KR, MA,	
				MX, OM, P,	
				PA, PE, SG) 8% (AU)	
		Other:		0/0 (20)	

6203.43.30	Containing 36 percent or more by weight of wool or fine animal hair	49.6¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	52.9¢/kg + 58.5%
6203.43.35	Other:  Water resistant trousers or breeches	7.1%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, 8G)	65%
6203.43.40	Other	27.9%	6.3% (AU) 2.8% (KR) Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.1% (KR)	90%

(20) By striking subheadings 6203.49 through 6203.49.80 and inserting the following, with the article description for subheading 6203.49 having the same degree of indentation as the article description for subheading 6203.49 (as in effect on the day before the date of the enactment of this Act):

"	6203.49	Of other textile materials:			
	6203.49.05	Recreational performance outer-			
	0203.43.03	wear	2.8%	Free (AU, BH,	35%
			2.070	CA, CL, CO,	
				E*, IL, JO,	
				MA, MX, OM,	
				P, PA, PE, SG)	
				1.1% (KR)	
		Other:			
		Of artificial fibers:			
	6203.49.10	Bib and brace overalls	8.5%	Free (BH, CA,	76%
				CL, CO, IL,	
				JO, KR, MA,	
				MX, $OM$ , $P$ ,	
				PA, PE, SG)	
				7.6% (AU)	
		Trousers, breeches and shorts:			
	6203.49.15	Certified hand-loomed and			
		folklore products	12.2%	Free (BH, CA,	76%
				CL, CO, IL,	
				JO, KR, MA,	
				MX, OM, P,	
				PA, PE, SG)	
	l	I		8% (AU)	

6203.49.20	Other	27.9%	Free (BH, CA,	90%	
			CL, CO, IL, JO, KR, MA,		
			MX, OM, P,		
			PA, PE, SG)		
			8% (AU)		
6203.49.40	Containing 70 percent or more	n		0.701	
	by weight of silk or silk waste	Free		35%	
6203.49.80	Other	2.8%	Free (AU, $BH$ ,		
			CA, $CL$ , $CO$ ,		
			$E^*$ , $IL$ , $JO$ ,		
			MA, $MX$ , $OM$ ,		
			P, PA, PE, SG		
			1.1% (KR)	35%	".

(21) By striking subheadings 6204.61.10 and 6204.61.90 and inserting the following, with the article description for subheading 6204.61.05 having the same degree of indentation as the article description for subheading 6204.61.10 (as in effect on the day before the date of the enactment of this Act):

	ı	1	i	ı		
"	6204.61.05	Recreational performance outerwear	13.6%	Free (BH, CA,	58.5%	
				CL, CO, IL,		
				JO, KR, MA,		
				MX, $P$ , $PA$ ,		
				PE, SG)		
				5.4% (OM)		
				8% (AU)		
		Other:				
	6204.61.10	Trousers and breeches, containing				
		elastomeric fiber, water resistant,				
		without belt loops, weighing more				
		than 6 kg per dozen	7.6%	Free (BH, CA,	58.5%	
				CL, CO, IL,		
				JO, KR, MA,		
				MX, P, PA,		
				PE, SG)		
				3% (OM)		
				6.8% (AU)		
	6204.61.90	Other	13.6%	Free (BH, CA,		
				CL, CO, IL,		
				JO, KR, MA,		
				MX, P, PA,		
				PE, SG)		
				5.4% (OM)		
				8% (AU)	58.5%	·'.

(22) By striking subheadings 6204.62.10 through 6204.62.40 and inserting the following, with the article description for subheading 6204.62.05 having the 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, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.6% (KR)	90%	
	6204.62.10	Other:  Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down	Free		60%	
	6204.62.20	Other:  Bib and brace overalls	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	
	6204.62.30	Other:  Certified hand-loomed and folklore products	7.1%	Free (BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	37.5%	
	6204.62.40	Other	16.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.6% (KR)	90%	,,,

3 (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):

		1	i			
"	6204.63.05	Recreational performance outerwear	28.6%	Free (BH, CA,	90%	
				CL, CO, IL,		
				JO, MA, MX,		
				OM, P, PA,		
				PE, SG)		
				8% (AU)		
				11.4% (KR)		
		Other:				

6204.63.10	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 Other:	Free		60%
	Bib and brace overalls:			
6204.63.12	Water resistant	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%
6204.63.15	Other	14.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%
6204.63.20	Certified hand-loomed and folk- lore products	11.3%	Free (BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%
6204.63.25	Containing 36 percent or more by weight of wool or fine animal hair	13.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	58.5%
	og .		8% (AU)	
6001 60 06	Other:			
6204.63.30	Water resistant trousers or breeches	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%
6204.63.35	Other	28.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.4% (KR)	90%

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

6204.69.05	Recreational performance outer-			
	wear	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO,	35%
			KR, MA, MX, OM, P, PA, PE, SG)	
	Other:			
	Of artificial fibers:			
6204.69.10	Bib and brace overalls	13.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%
	Trousers, breeches and shorts:		0/0 (AU)	
6204.69.20	Containing 36 percent or more by weight of wool or			
	fine animal hair	13.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	58.5%
6204.69.25	Other	28.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
	Of silk or silk waste:			
6204.69.40	Containing 70 percent or more by weight of silk or silk			
	waste	1.1%	Free (AU, BH, CA, CL, CO, E, IL, J, JO, KR, MA, MX, OM, P, PA, PE, SG)	65%
6204.69.60	Other	7.1%	Free (BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%
6204.69.90	Other	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA,	35%

(25) By striking subheadings 6210.40.30 and 6210.40.50 and inserting the following, with the article description for subheading 6210.40.05 having the same degree of indentation as the article description for subheading 6210.40.30 (as in effect on the day before the date of the enactment of this Act):

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

1 (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 be6 fore the date of the enactment of this Act):

	I	1		I	l I	I
"	6210.50.05	Recreational performance outerwear	7.1%	Free (AU, BH,	65%	
				CA, CL, CO,		
				IL, JO, KR,		
				MA, $MX$ , $OM$ ,		
				P, PE, SG)		
		Other:				
	0040 70 00					
	6210.50.30	Having an outer surface impreg-				
		nated, coated, covered or lami-				
		nated with rubber or plastics ma-				
		terial which completely obscures				
		the underlying fabric	3.8%	Free (AU, BH,	65%	
				CA, CL, CO,		
				IL, JO, KR,		
				MA, $MX$ , $OM$ ,		
				P, PE, SG)		
	6210.50.50	Other	7.1%	Free (AU, BH,		
			/	CA, CL, CO,		
				IL, JO, KR,		
				MA, $MX$ , $OM$ ,		
				P, PE, SG)	65%	,,

(27) By striking subheading 6211.32.00 and inserting the following, with the article description for subheading 6211.32 having the same degree of indentation as the article description for subheading

1 6211.32.00 (as in effect on the day before the date of 2 the enactment of this Act):

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

3 (28) By striking subheading 6211.33.00 and in-4 serting the following, with the article description for 5 subheading 6211.33 having the same degree of inden-6 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):

"	6211.33 6211.33.05	Of man-made fibers: Recreational performance outerwear	16%	Free (AU, BH, CA, CL, CO, IL, JO, KR,	76%	
	6211.33.10	Other	16%	MA, MX, P, PA, PE, 8G) 6.4% (OM) Free (AU, BH, CA, CL, CO,		
				IL, JO, KR, MA, MX, P, PA, PE, SG) 6.4% (OM)	76%	".

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

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

1 (30) By striking subheading 6211.42.00 and in-2 serting the following, with the article description for 3 subheading 6211.42 having the same degree of inden-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):

"	6211.42	Of cotton:				
	6211.42.05	Recreational performance outer-				
		wear	8.1%	Free (BH, CA,	90%	
				CL, CO, IL,		
				JO, KR, MA,		
				MX, $OM$ , $P$ ,		
				PA, PE, SG)		
				7.2% (AU)		
	6211.42.10	Other	8.1%	Free (BH, CA,		
				CL, CO, IL,		
				JO, KR, MA,		
				MX, $OM$ , $P$ ,		
				PA, PE, SG)		
				7.2% (AU)	90%	,,,

(31) By striking subheading 6211.43.00 and inserting the following, with the article description for subheading 6211.43 having the same degree of indentation as the article description for subheading

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

"	6211.43 6211.43.05	Of man-made fibers:  Recreational performance outer-				
	0.211.10.00	wear	16%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG)	90%	
	6211.43.10	Other	16%	8% (AU) 6.4% (OM) Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG)		
				8% (AU) 6.4% (OM)	90%	,

3 (32) By striking subheadings 6211.49.10 through 4 6211.49.90 and inserting the following, with the arti-5 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%	Free (BH, CA,	35%	
		P · J	,	CL, CO, E, IL,		
				JO, MA, MX,		
				OM, P, PA,		
				PE, SG)		
				6.5% (AU)		
				2.9% (KR)		
		Other:				
	6211.49.10	Containing 70 percent or more by				
		weight of silk or silk waste	1.2%	Free (AU, BH,	35%	
			·	CA, CL, CO, E,	,	
				IL, JO, KR,		
				MA, $MX$ , $OM$ ,		
				P, PA, PE, SG)		
	6211.49.41	Of wool or fine animal hair	12%	Free (BH, CA,	58.5%	
				CL, CO, IL,		
				JO, KR, MA,		
				MX, $P$ , $PA$ ,		
				PE, SG)		
				4.8% (OM)		
				8% (AU)		
	6211.49.90	Other	7.3%	Free (BH, CA,		
				CL, CO, E, IL,		
				JO, MA, MX,		
				OM, P, PA,		
				PE, SG)		
				6.5% (AU)		
				2.9% (KR)	35%	,,,

1	(c) Effective Date.—This section and the amend
2	ments made by this section shall—
3	(1) take effect on the 180th day after the date o
4	the enactment of this Act; and
5	(2) apply to articles entered, or withdrawn from
6	warehouse for consumption, on or after such 180th
7	day.
8	SEC. 602. DUTY TREATMENT OF PROTECTIVE ACTIVE FOOT
9	WEAR.
10	(a) Definition of Protective Active Foot
11	WEAR.—The Additional U.S. Notes to chapter 64 of the
12	Harmonized Tariff Schedule of the United States are
13	amended by adding at the end the following:
14	"(f) For the purposes of subheadings 6402.91.42 and
15	6402.99.32, the term 'protective active footwear' means foot
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 running 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
21	or laminated textile fabric.".
22	(b) Duty Treatment for Protective Active
23	FOOTWEAR.—Chapter 64 of the Harmonized Tariff Sched
24	ule of the United States is amended as follows:

1 (1) By inserting after subheading 6402.91.40 the 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:

и	6402.91.42	Protective active footwear (except footwear with waterproof molded bottoms, including bottoms comprising an outer sole and all or part of the upper and except footwear with insulation that provides protection against cold weather), whose height from the bottom of the outer sole to the top of the upper does not exceed 15.34 cm	20%	Free (AU, BH, CA, CL, D, E, IL, JO, KR.		
			20,0		35%	".

6 (2) By inserting immediately preceding sub-7 heading 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:

æ	6402.99.32	Protective active footwear	20%	Free (AU, BH, CA, CL, D, IL, JO, MA, MX, P) 1% (PA) 6% (OM) 6% (PE)		
				12% (CO) 20% (KR)	35%	".

11 (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

1	added by subsection (b)(2), beginning in calendar year
2	2016.
3	(d) Effective Date.—This section and the amend-
4	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
7	(2) apply to articles entered, or withdrawn from
8	warehouse for consumption, on or after such 15th
9	day.
10	TITLE VII—MISCELLANEOUS
11	<b>PROVISIONS</b>
12	SEC. 701. REPORT ON CONTRIBUTION OF TRADE PREF-
13	ERENCE PROGRAMS TO REDUCING POVERTY
14	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 Eco-
22	nomic Recovery Act (19 U.S.C. 2701 et seq.), to the reduc-
23	tion of poverty and the elimination of hunger.

## TITLE VIII—OFFSETS

- 2 SEC. 801. CUSTOMS USER FEES EXTENSION.
- 3 (a) In General.—Section 13031(j)(3)(A) of the Con-
- 4 solidated Omnibus Budget Reconciliation Act of 1985 (19
- 5 U.S.C. 58c(j)(3)(A)) is amended by striking "September 30,
- 6 2024" and inserting "July 7, 2025".
- 7 (b) Rate for Merchandise Processing Fees.—
- 8 Section 503 of the United States-Korea Free Trade Agree-
- 9 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. 58c(j)(3)) is amended—
- 16 (1) in subparagraph (B)(i), by striking "Sep-
- 17 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.".
- 23 (b) Rate for Merchandise Processing Fees.—
- 24 Section 503 of the United States-Korea Free Trade Agree-

1	ment Implementation Act (Public Law 112–41; 125 Stat.
2	460) is amended by adding at the end the following:
3	"(c) Further Additional Period.—For the period
4	beginning on July 15, 2025, and ending on September 30,
5	2025, section 13031(a)(9) of the Consolidated Omnibus
6	Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(9))
7	shall be applied and administered—
8	"(1) in subparagraph (A), by substituting
9	'0.3464' for '0.21'; and
0	"(2) in $subparagraph$ (B)(i), by $substituting$
11	'0.3464' for '0.21'.''.
12	SEC. 803. TIME FOR PAYMENT OF CORPORATE ESTIMATED
13	TAXES.
14	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
17	the preceding taxable year)—
18	(1) the amount of any required installment of
19	corporate estimated tax which is otherwise due in
20	July, August, or September of 2020 shall be increased
21	by 8 percent of such amount (determined without re-
22	gard to any increase in such amount not contained
23	in such Code); and
24	(2) the amount of the next required installment

1	shall be appropriately reduced to reflect the amount
2	of the increase by reason of such paragraph.
3	SEC. 804. PAYEE STATEMENT REQUIRED TO CLAIM CERTAIN
4	EDUCATION TAX BENEFITS.
5	(a) American Opportunity Credit, Hope Schol-
6	Arship Credit, and Lifetime Learning Credit.—
7	(1) In general.—Section 25A(g) of the Internal
8	Revenue Code of 1986 is amended by adding at the
9	end the following new paragraph:
0	"(8) Payee statement requirement.—Except
11	as otherwise provided by the Secretary, no credit shall
12	be allowed under this section unless the taxpayer re-
13	ceives a statement furnished under section $6050S(d)$
14	which contains all of the information required by
15	paragraph (2) thereof.".
16	(2) Statement received by dependent.—
17	Section $25A(g)(3)$ of such Code is amended by strik-
18	ing "and" at the end of subparagraph (A), by strik-
19	ing the period at the end of subparagraph (B) and in-
20	serting ", and", and by adding at the end the fol-
21	lowing:
22	"(C) a statement described in paragraph
23	(8) and received by such individual shall be
24	treated as received by the taxpayer.".

1	(b) Deduction for Qualified Tuition and Re-
2	LATED Expenses.—Section 222(d) of such Code is amend-
3	ed by redesignating paragraph (6) as paragraph (7), and
4	by inserting after paragraph (5) the following new para-
5	graph:
6	"(6) Payee statement requirement.—
7	"(A) In general.—Except as otherwise
8	provided by the Secretary, no deduction shall be
9	allowed under subsection (a) unless the taxpayer
10	receives a statement furnished under section
11	6050S(d) which contains all of the information
12	required by paragraph (2) thereof.
13	"(B) Statement received by depend-
14	ENT.—The receipt of the statement referred to in
15	subparagraph (A) by an individual described in
16	subsection (c)(3) shall be treated for purposes of
17	subparagraph (A) as received by the taxpayer.".
18	(c) Information Required To Be Provided on
19	Payee Statement.—Section 6050S(d)(2) of such Code is
20	amended to read as follows:
21	"(2) the information required by subsection
22	(b)(2).".
23	(d) Effective Date.—The amendments made by this
24	section shall apply to taxable years beginning after the date
25	of the enactment of this Act.

1	SEC. 805. SPECIAL RULE FOR EDUCATIONAL INSTITUTIONS
2	UNABLE TO COLLECT TINS OF INDIVIDUALS
3	WITH RESPECT TO HIGHER EDUCATION TUI-
4	TION AND RELATED EXPENSES.
5	(a) In General.—Section 6724 of the Internal Rev-
6	enue Code of 1986 is amended by adding at the end the
7	following new subsection:
8	"(f) Special Rule for Returns of Educational
9	Institutions Related to Higher Education Tuition
10	And Related Expenses.—No penalty shall be imposed
11	under section 6721 or 6722 solely by reason of failing to
12	provide the TIN of an individual on a return or statement
13	required by section 6050S(a)(1) if the eligible educational
14	institution required to make such return contemporaneously
15	makes a true and accurate certification under penalty of
16	perjury (and in such form and manner as may be pre-
17	scribed by the Secretary) that it has complied with stand-
18	ards promulgated by the Secretary for obtaining such indi-
19	vidual's TIN.".
20	(b) Effective Date.—The amendments made by this
21	section shall apply to returns required to be made, and
22	statements required to be furnished, after December 31,
23	2015.

1	SEC. 806. PENALTY FOR FAILURE TO FILE CORRECT INFOR-
2	MATION RETURNS AND PROVIDE PAYEE
3	STATEMENTS.
4	(a) In General.—Section 6721(a)(1) of the Internal
5	Revenue Code of 1986 is amended—
6	(1) by striking "\$100" and inserting "\$250";
7	and
8	(2) by striking "\$1,500,000" and inserting
9	"\$3,000,000".
10	(b) Reduction Where Correction in Specified
11	Period.—
12	(1) Correction within 30 days.—Section
13	6721(b)(1) of such Code is amended—
14	(A) by striking "\$30" and inserting "\$50";
15	(B) by striking "\$100" and inserting
16	"\$250"; and
17	(C) by striking "\$250,000" and inserting
18	"\$500,000".
19	(2) Failures corrected on or before au-
20	GUST 1.—Section 6721(b)(2) of such Code is amend-
21	ed—
22	(A) by striking "\$60" and inserting
23	"\$100";
24	(B) by striking "\$100" (prior to amend-
25	ment by subparagraph (A)) and inserting
26	"\$250"; and

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(C) by striking "$500,000" and inserting
 1
            "$1,500,000".
 2
 3
        (c) Lower Limitation for Persons With Gross
   RECEIPTS OF NOT MORE THAN $5,000,000.—Section
   6721(d)(1) of such Code is amended—
 6
            (1) in subparagraph (A)—
                 (A) by striking "$500,000" and inserting
 7
             "$1,000,000"; and
 8
 9
                 (B) by striking "$1,500,000" and inserting
            "$3,000,000":
10
11
            (2) in subparagraph (B)—
                 (A) by striking "$75,000" and inserting
12
            "$175,000": and
13
                 (B) by striking "$250,000" and inserting
14
            "$500,000"; and
15
            (3) in subparagraph (C)—
16
17
                 (A) by striking "$200,000" and inserting
18
            "$500,000"; and
19
                 (B) by striking "$500,000" (prior to
20
            amendment by subparagraph (A)) and inserting
            "$1,500,000".
21
22
        (d) Penalty in Case of Intentional Disregard.—
23
   Section 6721(e) of such Code is amended—
24
            (1) by striking "$250" in paragraph (2) and in-
        serting "$500": and
25
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1	(2) by striking "\$1,500,000" in paragraph							
2	(3)(A) and inserting "\$3,000,000".							
3	(e) Failure To Furnish Correct Payee State-							
4	MENTS.—							
5	(1) In General.—Section 6722(a)(1) of su							
6	Code is amended—							
7	7 (A) by striking "\$100" and insert							
8	"\$250"; and							
9	(B) by striking "\$1,500,000" and inserting							
10	"\$3,000,000".							
11	(2) Reduction where correction in speci-							
12	2 FIED PERIOD.—							
13	3 (A) Correction within 30 days.—Section							
14	4 6722(b)(1) of such Code is amended—							
15	(i) by striking "\$30" and inserting							
16	"\$50";							
17	(ii) by striking "\$100" and inserting							
18	"\$250"; and							
19	(iii) by striking "\$250,000" and in-							
20	serting "\$500,000".							
21	(B) Failures corrected on or before							
22	AUGUST 1.—Section 6722(b)(2) of such Code is							
23	amended—							
24	(i) by striking "\$60" and inserting							
25	"\$100";							

1	(ii) by striking "\$100" (prior to						
2	amendment by clause (i)) and inserting						
3	"\$250"; and						
4	(iii) by striking "\$500,000" and in-						
5	serting "\$1,500,000".						
6	(3) Lower limitation for persons with						
7	GROSS RECEIPTS OF NOT MORE THAN \$5,000,000.—Sec-						
8	tion 6722(d)(1) of such Code is amended—						
9	(A) in subparagraph (A)—						
10	(i) by striking "\$500,000" and insert-						
11	ing "\$1,000,000"; and						
12	(ii) by striking "\$1,500,000" and in-						
13	serting "\$3,000,000";						
14	(B) in subparagraph (B)—						
15	(i) by striking "\$75,000" and inserting						
16	"\$175,000"; and						
17	(ii) by striking "\$250,000" and insert-						
18	ing "\$500,000"; and						
19	(C) in subparagraph (C)—						
20	(i) by striking "\$200,000" and insert-						
21	ing "\$500,000"; and						
22	(ii) by striking "\$500,000" (prior to						
23	amendment by subparagraph (A)) and in-						
24	sertina "\$1.500.000".						

1	(4) Penalty in case of intentional dis-						
2	REGARD.—Section 6722(e) of such Code is amended—						
3	(A) by striking "\$250" in paragraph (2)						
4	and inserting "\$500"; and						
5	(B) by striking "\$1,500,000" in paragraph						
6	(3)(A) and inserting "\$3,000,000".						
7	(f) Effective Date.—The amendments made by this						
8	section shall apply with respect to returns and statements						
9	required to be filed after December 31, 2015.						
10	SEC. 807. CHILD TAX CREDIT NOT REFUNDABLE FOR TAX						
11	PAYERS ELECTING TO EXCLUDE FOREIGN						
12	EARNED INCOME FROM TAX.						
13	(a) In General.—Section 24(d) of the Internal Rev-						
14	enue Code of 1986 is amended by adding at the end the						
15	following new paragraph:						
	following new paragraph:  "(5) Exception for taxpayers excluding						
15 16 17							
16	"(5) Exception for taxpayers excluding						
16 17	"(5) Exception for taxpayers excluding foreign earned income.—Paragraph (1) shall not						
16 17 18	"(5) Exception for taxpayers excluding foreign earned income.—Paragraph (1) shall not apply to any taxpayer for any taxable year if such						
16 17 18 19	"(5) Exception for taxpayers excluding Foreign earned income.—Paragraph (1) shall not apply to any taxpayer for any taxable year if such taxpayer elects to exclude any amount from gross in-						
16 17 18 19 20	"(5) Exception for taxpayers excluding Foreign earned income.—Paragraph (1) shall not apply to any taxpayer for any taxable year if such taxpayer elects to exclude any amount from gross income under section 911 for such taxable year.".						

1	SEC. 808. COVERAGE AND PAYMENT FOR RENAL DIALYSIS
2	SERVICES FOR INDIVIDUALS WITH ACUTE
3	KIDNEY INJURY.
4	(a) Coverage.—Section 1861(s)(2)(F) of the Social
5	Security Act (42 U.S.C. $1395x(s)(2)(F)$ ) is amended by in-
6	serting before the semicolon the following: ", including such
7	renal dialysis services furnished on or after January 1,
8	2017, by a renal dialysis facility or provider of services
9	paid under section 1881(b)(14) to an individual with acute
10	kidney injury (as defined in section $1834(r)(2)$ )".
11	(b) Payment.—Section 1834 of the Social Security
12	Act (42 U.S.C. 1395m) is amended by adding at the end
13	the following new subsection:
14	"(r) Payment for Renal Dialysis Services for
15	Individuals With Acute Kidney Injury.—
16	"(1) Payment rate.—In the case of renal dialy-
17	sis services (as defined in subparagraph (B) of section
18	1881(b)(14)) furnished under this part by a renal di-
19	alysis facility or provider of services paid under such
20	section during a year (beginning with 2017) to an in-
21	dividual with acute kidney injury (as defined in
22	paragraph (2)), the amount of payment under this
23	part for such services shall be the base rate for renal
24	dialysis services determined for such year under such
25	section, as adjusted by any applicable geographic ad-
26	iustment factor applied under subparagraph

	(D)(iv)(II) of such section and may be adjusted by the
2	Secretary (on a budget neutral basis for payments
3	under this paragraph) by any other adjustment factor
1	under subparagraph (D) of such section.

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

Attest:

Secretary.

## 114TH CONGRESS H.R. 1295

## SENATE AMENDMENT TO SENATE AMENDMENT TO