

**AMENDMENT TO THE SENATE AMENDMENT TO
H.R. 1295**

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

1 SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

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

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

Sec. 1. Short title; table of contents.

TITLE I—EXTENSION OF AFRICAN GROWTH AND OPPORTUNITY
ACT

Sec. 101. Short title.

Sec. 102. Findings.

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

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

Sec. 105. Monitoring and review of eligibility under Generalized System of Preferences.

Sec. 106. Promotion of the role of women in social and economic development in sub-Saharan Africa.

Sec. 107. Biennial AGOA utilization strategies.

Sec. 108. Deepening and expanding trade and investment ties between sub-Saharan Africa and the United States.

Sec. 109. Agricultural technical assistance for sub-Saharan Africa.

Sec. 110. Reports.

Sec. 111. Technical amendments.

Sec. 112. Definitions.

TITLE II—EXTENSION OF GENERALIZED SYSTEM OF
PREFERENCES

Sec. 201. Extension of Generalized System of Preferences.

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

TITLE III—EXTENSION OF PREFERENTIAL DUTY TREATMENT PROGRAM FOR HAITI

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

TITLE IV—TARIFF CLASSIFICATION OF CERTAIN ARTICLES

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

TITLE V—MISCELLANEOUS PROVISIONS

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

TITLE VI—OFFSETS

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

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

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

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

7 **SEC. 102. FINDINGS.**

8 Congress finds the following:

1 (1) Since its enactment, the African Growth
2 and Opportunity Act has been the centerpiece of
3 trade relations between the United States and sub-
4 Saharan Africa and has enhanced trade, investment,
5 job creation, and democratic institutions throughout
6 Africa.

7 (2) Trade and investment, as facilitated by the
8 African Growth and Opportunity Act, promote eco-
9 nomic growth, development, poverty reduction, de-
10 mocracy, the rule of law, and stability in sub-Saha-
11 ran Africa.

12 (3) Trade between the United States and sub-
13 Saharan Africa has more than tripled since the en-
14 actment of the African Growth and Opportunity Act
15 in 2000, and United States direct investment in sub-
16 Saharan Africa has grown almost six-fold.

17 (4) It is in the interest of the United States to
18 engage and compete in emerging markets in sub-Sa-
19 haran African countries, to boost trade and invest-
20 ment between the United States and sub-Saharan
21 African countries, and to renew and strengthen the
22 African Growth and Opportunity Act.

23 (5) The long-term economic security of the
24 United States is enhanced by strong economic and

1 political ties with the fastest-growing economies in
2 the world, many of which are in sub-Saharan Africa.

3 (6) It is a goal of the United States to further
4 integrate sub-Saharan African countries into the
5 global economy, stimulate economic development in
6 Africa, and diversify sources of growth in sub-Saha-
7 ran Africa.

8 (7) To that end, implementation of the Agree-
9 ment on Trade Facilitation of the World Trade Or-
10 ganization would strengthen regional integration ef-
11 forts in sub-Saharan Africa and contribute to eco-
12 nomic growth in the region.

13 (8) The elimination of barriers to trade and in-
14 vestment in sub-Saharan Africa, including high tar-
15 iffs, forced localization requirements, restrictions on
16 investment, and customs barriers, will create oppor-
17 tunities for workers, businesses, farmers, and ranch-
18 ers in the United States and sub-Saharan African
19 countries.

20 (9) The elimination of such barriers will im-
21 prove utilization of the African Growth and Oppor-
22 tunity Act and strengthen regional and global inte-
23 gration, accelerate economic growth in sub-Saharan
24 Africa, and enhance the trade relationship between
25 the United States and sub-Saharan Africa.

1 **SEC. 103. EXTENSION OF AFRICAN GROWTH AND OPPOR-**
2 **TUNITY ACT.**

3 (a) IN GENERAL.—Section 506B of the Trade Act
4 of 1974 (19 U.S.C. 2466b) is amended by striking “Sep-
5 tember 30, 2015” and inserting “September 30, 2025”.

6 (b) AFRICAN GROWTH AND OPPORTUNITY ACT.—

7 (1) IN GENERAL.—Section 112(g) of the Afri-
8 can Growth and Opportunity Act (19 U.S.C.
9 3721(g)) is amended by striking “September 30,
10 2015” and inserting “September 30, 2025”.

11 (2) EXTENSION OF REGIONAL APPAREL ARTI-
12 CLE PROGRAM.—Section 112(b)(3)(A) of the African
13 Growth and Opportunity Act (19 U.S.C.
14 3721(b)(3)(A)) is amended—

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

17 (B) in clause (ii)(II), by striking “Sep-
18 tember 30, 2015” and inserting “September 30,
19 2025”.

20 (3) EXTENSION OF THIRD-COUNTRY FABRIC
21 PROGRAM.—Section 112(c)(1) of the African Growth
22 and Opportunity Act (19 U.S.C. 3721(c)(1)) is
23 amended—

24 (A) in the paragraph heading, by striking
25 “SEPTEMBER 30, 2015” and inserting “SEP-
26 TEMBER 30, 2025”;

1 (B) in subparagraph (A), by striking “Sep-
2 tember 30, 2015” and inserting “September 30,
3 2025”; and

4 (C) in subparagraph (B)(ii), by striking
5 “September 30, 2015” and inserting “Sep-
6 tember 30, 2025”.

7 **SEC. 104. MODIFICATIONS OF RULES OF ORIGIN FOR DUTY-**
8 **FREE TREATMENT FOR ARTICLES OF BENE-**
9 **FICIARY SUB-SAHARAN AFRICAN COUNTRIES**
10 **UNDER GENERALIZED SYSTEM OF PREF-**
11 **ERENCES.**

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

14 (1) in subparagraph (A), by striking “and” at
15 the end;

16 (2) in subparagraph (B), by striking the period
17 at the end and inserting “; and”; and

18 (3) by adding at the end the following:

19 “(C) the direct costs of processing oper-
20 ations performed in one or more such bene-
21 ficiary sub-Saharan African countries or former
22 beneficiary sub-Saharan African countries shall
23 be applied in determining such percentage.”.

24 (b) APPLICABILITY TO ARTICLES RECEIVING DUTY-
25 FREE TREATMENT UNDER TITLE V OF TRADE ACT OF

1 1974.—Section 506A(b) of the Trade Act of 1974 (19
2 U.S.C. 2466a(b)) is amended by adding at the end the
3 following:

4 “(3) RULES OF ORIGIN UNDER THIS TITLE.—
5 The exceptions set forth in subparagraphs (A), (B),
6 and (C) of paragraph (2) shall also apply to any ar-
7 ticle described in section 503(a)(1) that is the
8 growth, product, or manufacture of a beneficiary
9 sub-Saharan African country for purposes of any de-
10 termination to provide duty-free treatment with re-
11 spect to such article.”.

12 (c) MODIFICATIONS TO THE HARMONIZED TARIFF
13 SCHEDULE.—The President may proclaim such modifica-
14 tions as may be necessary to the Harmonized Tariff
15 Schedule of the United States (HTS) to add the special
16 tariff treatment symbol “D” in the “Special” subcolumn
17 of the HTS for each article classified under a heading or
18 subheading with the special tariff treatment symbol “A”
19 or “A*” in the “Special” subcolumn of the HTS.

20 (d) EFFECTIVE DATE.—The amendments made by
21 subsections (a) and (b) take effect on the date of the en-
22 actment of this Act and apply with respect to any article
23 described in section 503(b)(1)(B) through (G) of the
24 Trade Act of 1974 that is the growth, product, or manu-
25 facture of a beneficiary sub-Saharan African country and

1 that is imported into the customs territory of the United
2 States on or after the date that is 30 days after such date
3 of enactment.

4 **SEC. 105. MONITORING AND REVIEW OF ELIGIBILITY**
5 **UNDER GENERALIZED SYSTEM OF PREF-**
6 **ERENCES.**

7 (a) CONTINUING COMPLIANCE.—Section 506A(a)(3)
8 of the Trade Act of 1974 (19 U.S.C. 2466a(a)(3)) is
9 amended—

10 (1) by striking “If the President” and inserting
11 the following:

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

13 (2) by adding at the end the following:

14 “(B) NOTIFICATION.—The President may
15 not terminate the designation of a country as a
16 beneficiary sub-Saharan African country under
17 subparagraph (A) unless, at least 60 days be-
18 fore the termination of such designation, the
19 President notifies Congress and notifies the
20 country of the President’s intention to termi-
21 nate such designation, together with the consid-
22 erations entering into the decision to terminate
23 such designation.”.

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

4 (1) by redesignating subsection (c) as sub-
5 section (d); and

6 (2) by inserting after subsection (b) the fol-
7 lowing:

8 “(c) WITHDRAWAL, SUSPENSION, OR LIMITATION OF
9 PREFERENTIAL TARIFF TREATMENT.—

10 “(1) IN GENERAL.—The President may with-
11 draw, suspend, or limit the application of duty-free
12 treatment provided for any article described in sub-
13 section (b)(1) of this section or section 112 of the
14 African Growth and Opportunity Act with respect to
15 a beneficiary sub-Saharan African country if the
16 President determines that withdrawing, suspending,
17 or limiting such duty-free treatment would be more
18 effective in promoting compliance by the country
19 with the requirements described in subsection (a)(1)
20 than terminating the designation of the country as
21 a beneficiary sub-Saharan African country for pur-
22 poses of this section.

23 “(2) NOTIFICATION.—The President may not
24 withdraw, suspend, or limit the application of duty-
25 free treatment under paragraph (1) unless, at least

1 60 days before such withdrawal, suspension, or limi-
2 tation, the President notifies Congress and notifies
3 the country of the President’s intention to withdraw,
4 suspend, or limit such duty-free treatment, together
5 with the considerations entering into the decision to
6 terminate such designation.”.

7 (c) REVIEW AND PUBLIC COMMENTS ON ELIGIBILITY
8 REQUIREMENTS.—Section 506A of the Trade Act of 1974
9 (19 U.S.C. 2466a), as so amended, is further amended—

10 (1) by redesignating subsection (d) as sub-
11 section (e); and

12 (2) by inserting after subsection (c) the fol-
13 lowing:

14 “(d) REVIEW AND PUBLIC COMMENTS ON ELIGI-
15 BILITY REQUIREMENTS.—

16 “(1) IN GENERAL.—In carrying out subsection
17 (a)(2), the President shall publish annually in the
18 Federal Register a notice of review and request for
19 public comments on whether beneficiary sub-Saha-
20 ran African countries are meeting the eligibility re-
21 quirements set forth in section 104 of the African
22 Growth and Opportunity Act and the eligibility cri-
23 teria set forth in section 502 of this Act.

24 “(2) PUBLIC HEARING.—The United States
25 Trade Representative shall, not later than 30 days

1 after the date on which the President publishes the
2 notice of review and request for public comments
3 under paragraph (1)—

4 “(A) hold a public hearing on such review
5 and request for public comments; and

6 “(B) publish in the Federal Register, be-
7 fore such hearing is held, notice of—

8 “(i) the time and place of such hear-
9 ing; and

10 “(ii) the time and place at which such
11 public comments will be accepted.

12 “(3) PETITION PROCESS.—

13 “(A) IN GENERAL.—Not later than 60
14 days after the date of the enactment of this
15 subsection, the President shall establish a proc-
16 ess to allow any interested person, at any time,
17 to file a petition with the Office of the United
18 States Trade Representative with respect to the
19 compliance of any country listed in section 107
20 of the African Growth and Opportunity Act
21 with the eligibility requirements set forth in sec-
22 tion 104 of such Act and the eligibility criteria
23 set forth in section 502 of this Act.

24 “(B) USE OF PETITIONS.—The President
25 shall take into account all petitions filed pursu-

1 ant to subparagraph (A) in making determina-
2 tions of compliance under subsections (a)(3)(A)
3 and (c) and in preparing any reports required
4 by this title as such reports apply with respect
5 to beneficiary sub-Saharan African countries.

6 “(4) OUT-OF-CYCLE REVIEWS.—

7 “(A) IN GENERAL.—The President may, at
8 any time, initiate an out-of-cycle review of
9 whether a beneficiary sub-Saharan African
10 country is making continual progress in meet-
11 ing the requirements described in paragraph
12 (1). The President shall give due consideration
13 to petitions received under paragraph (3) in de-
14 termining whether to initiate an out-of-cycle re-
15 view under this subparagraph.

16 “(B) CONGRESSIONAL NOTIFICATION.—
17 Before initiating an out-of-cycle review under
18 subparagraph (A), the President shall notify
19 and consult with Congress.

20 “(C) CONSEQUENCES OF REVIEW.—If,
21 pursuant to an out-of-cycle review conducted
22 under subparagraph (A), the President deter-
23 mines that a beneficiary sub-Saharan African
24 country does not meet the requirements set
25 forth in section 104(a) of the African Growth

1 and Opportunity Act (19 U.S.C. 3703(a)), the
2 President shall, subject to the requirements of
3 subsections (a)(3)(B) and (c)(2), terminate the
4 designation of the country as a beneficiary sub-
5 Saharan African country or withdraw, suspend,
6 or limit the application of duty-free treatment
7 with respect to articles from the country.

8 “(D) REPORTS.—After each out-of-cycle
9 review conducted under subparagraph (A) with
10 respect to a country, the President shall submit
11 to the Committee on Finance of the Senate and
12 the Committee on Ways and Means of the
13 House of Representatives a report on the review
14 and any determination of the President to ter-
15minate the designation of the country as a ben-
16eficiary sub-Saharan African country or with-
17draw, suspend, or limit the application of duty-
18free treatment with respect to articles from the
19country under subparagraph (C).

20 “(E) INITIATION OF OUT-OF-CYCLE RE-
21VIEWS FOR CERTAIN COUNTRIES.—Recognizing
22that concerns have been raised about the com-
23pliance with section 104(a) of the African
24Growth and Opportunity Act (19 U.S.C.
253703(a)) of some beneficiary sub-Saharan Afri-

1 can countries, the President shall initiate an
2 out-of-cycle review under subparagraph (A)
3 with respect to South Africa, the most devel-
4 oped of the beneficiary sub-Saharan African
5 countries, and other beneficiary countries as ap-
6 propriate, not later than 30 days after the date
7 of the enactment of the Trade Preferences Ex-
8 tension Act of 2015.”.

9 **SEC. 106. PROMOTION OF THE ROLE OF WOMEN IN SOCIAL**
10 **AND ECONOMIC DEVELOPMENT IN SUB-SAHA-**
11 **RAN AFRICA.**

12 (a) STATEMENT OF POLICY.—Section 103 of the Af-
13 rican Growth and Opportunity Act (19 U.S.C. 3702) is
14 amended—

15 (1) in paragraph (8), by striking “; and” and
16 inserting a semicolon;

17 (2) in paragraph (9), by striking the period and
18 inserting “; and”; and

19 (3) by adding at the end the following:

20 “(10) promoting the role of women in social,
21 political, and economic development in sub-Saharan
22 Africa.”.

23 (b) ELIGIBILITY REQUIREMENTS.—Section
24 104(a)(1)(A) of the African Growth and Opportunity Act

1 (19 U.S.C. 3703(a)(1)(A)) is amended by inserting “for
2 men and women” after “rights”.

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

4 (a) IN GENERAL.—It is the sense of Congress that—

5 (1) beneficiary sub-Saharan African countries
6 should develop utilization strategies on a biennial
7 basis in order to more effectively and strategically
8 utilize benefits available under the African Growth
9 and Opportunity Act (in this section referred to as
10 “AGOA utilization strategies”);

11 (2) United States trade capacity building agen-
12 cies should work with, and provide appropriate re-
13 sources to, such sub-Saharan African countries to
14 assist in developing and implementing biennial
15 AGOA utilization strategies; and

16 (3) as appropriate, and to encourage greater re-
17 gional integration, the United States Trade Rep-
18 resentative should consider requesting the Regional
19 Economic Communities to prepare biennial AGOA
20 utilization strategies.

21 (b) CONTENTS.—It is further the sense of Congress
22 that biennial AGOA utilization strategies should identify
23 strategic needs and priorities to bolster utilization of bene-
24 fits available under the African Growth and Opportunity

1 Act. To that end, biennial AGOA utilization strategies
2 should—

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

7 (2) identify obstacles to regional integration
8 that inhibit utilization of benefits under the African
9 Growth and Opportunity Act;

10 (3) set out a plan to take advantage of opportu-
11 nities and address obstacles identified in paragraphs
12 (1) and (2), improve awareness of the African
13 Growth and Opportunity Act as a program that en-
14 hances exports to the United States, and utilize
15 United States Agency for International Development
16 regional trade hubs;

17 (4) set out a strategy to promote small business
18 and entrepreneurship; and

19 (5) eliminate obstacles to regional trade and
20 promote greater utilization of benefits under the Af-
21 rican Growth and Opportunity Act and establish a
22 plan to promote full regional implementation of the
23 Agreement on Trade Facilitation of the World Trade
24 Organization.

1 (c) PUBLICATION.—It is further the sense of Con-
2 gress that—

3 (1) each beneficiary sub-Saharan African coun-
4 try should publish on an appropriate Internet
5 website of such country public versions of its AGOA
6 utilization strategy; and

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

12 **SEC. 108. DEEPENING AND EXPANDING TRADE AND IN-**
13 **VESTMENT TIES BETWEEN SUB-SAHARAN AF-**
14 **RICAN COUNTRIES AND THE UNITED STATES.**

15 It is the policy of the United States to continue to—

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

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

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

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

16 (4) promote the negotiation of trade agreements
17 that cover substantially all trade between parties to
18 such agreements and, if other countries seek to ne-
19 gotiate trade agreements that do not cover substan-
20 tially all trade, continue to object in all appropriate
21 forums.

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

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

1 (1) in subsection (a)—

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

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

13 (2) in subsection (b)—

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

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

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

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

1 **SEC. 110. REPORTS.**

2 (a) IMPLEMENTATION REPORT.—

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

10 (2) MATTERS TO BE INCLUDED.—The report
11 required by paragraph (1) shall include the fol-
12 lowing:

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

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

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

1 set forth in section 502 of the Trade Act of
2 1974.

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

5 (E) A summary of United States trade ca-
6 pacity building efforts.

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

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

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

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

22 (3) describes a plan for negotiating and con-
23 cluding such agreements, which includes the ele-
24 ments described in subparagraphs (A) through (E)

1 of section 116(b)(2) of the African Growth and Op-
2 portunity Act.

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

6 **SEC. 111. TECHNICAL AMENDMENTS.**

7 Section 104 of the African Growth and Opportunity
8 Act (19 U.S.C. 3703), as amended by section 106, is fur-
9 ther amended—

10 (1) in subsection (a), by striking “(a) IN GEN-
11 ERAL.—”; and

12 (2) by striking subsection (b).

13 **SEC. 112. DEFINITIONS.**

14 In this title:

15 (1) **BENEFICIARY SUB-SAHARAN AFRICAN**
16 **COUNTRY.**—The term “beneficiary sub-Saharan Af-
17 rican country” means a beneficiary sub-Saharan Af-
18 rican country described in subsection (e) of section
19 506A of the Trade Act of 1974 (as redesignated by
20 this Act).

21 (2) **SUB-SAHARAN AFRICAN COUNTRY.**—The
22 term “sub-Saharan African country” has the mean-
23 ing given the term in section 107 of the African
24 Growth and Opportunity Act.

1 **TITLE II—EXTENSION OF GEN-**
2 **ERALIZED SYSTEM OF PREF-**
3 **ERENCES**

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

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

9 (b) EFFECTIVE DATE.—

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

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

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

25 (i) after July 31, 2013, and

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

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

14 (i) to locate the entry; or

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

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

24 (3) DEFINITIONS.—In this subsection:

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

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

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

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

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

1 **SEC. 203. APPLICATION OF COMPETITIVE NEED LIMITA-**
2 **TION AND WAIVER UNDER GENERALIZED**
3 **SYSTEM OF PREFERENCES WITH RESPECT TO**
4 **ARTICLES OF BENEFICIARY DEVELOPING**
5 **COUNTRIES EXPORTED TO THE UNITED**
6 **STATES DURING CALENDAR YEAR 2014.**

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

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

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

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

7 (1) in subparagraph (A), by striking “para-
8 graph (4)” and inserting “paragraphs (4) and (5)”;

9 (2) in subparagraph (E), by striking “Foot-
10 wear” and inserting “Except as provided in para-
11 graph (5), footwear”; and

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

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

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

24 “(B) Articles classifiable under statistical
25 reporting number 4202.12.2020, 4202.12.2050,
26 4202.12.8030, 4202.12.8070, 4202.22.8050,

1 4202.32.9550, 4202.32.9560, 4202.91.0030,
2 4202.91.0090, 4202.92.3020, 4202.92.3031,
3 4202.92.3091, 4202.92.9026, or 4202.92.9060
4 of the Harmonized Tariff Schedule of the
5 United States, as such statistical reporting
6 numbers are in effect on the date of the enact-
7 ment of the Trade Preferences Extension Act of
8 2015.”.

9 **TITLE III—EXTENSION OF PREF-**
10 **ERENTIAL DUTY TREATMENT**
11 **PROGRAM FOR HAITI**

12 **SEC. 301. EXTENSION OF PREFERENTIAL DUTY TREAT-**
13 **MENT PROGRAM FOR HAITI.**

14 Section 213A of the Caribbean Basin Economic Re-
15 covery Act (19 U.S.C. 2703a) is amended as follows:

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

17 (A) Paragraph (1) is amended—

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

20 “(cc) 60 percent or more
21 during the 1-year period begin-
22 ning on December 20, 2017, and
23 each of the 7 succeeding 1-year
24 periods.”; and

25 (ii) in subparagraph (C)—

1 (I) in the table, by striking “suc-
2 ceeding 11 1-year periods” and insert-
3 ing “16 succeeding 1-year periods”;
4 and

5 (II) by striking “December 19,
6 2018” and inserting “December 19,
7 2025”.

8 (B) Paragraph (2) is amended—

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

13 (ii) in subparagraph (B)(iii), by strik-
14 ing “11 succeeding 1-year periods” and in-
15 serting “16 succeeding 1-year periods”.

16 (2) Subsection (h) is amended by striking “Sep-
17 tember 30, 2020” and inserting “September 30,
18 2025”.

19 **TITLE IV—TARIFF CLASSIFICA-** 20 **TION OF CERTAIN ARTICLES**

21 **SEC. 401. TARIFF CLASSIFICATION OF RECREATIONAL PER-** 22 **FORMANCE OUTERWEAR.**

23 (a) AMENDMENTS TO ADDITIONAL U.S. NOTES.—
24 The Additional U.S. Notes to chapter 62 of the Har-

1 monized Tariff Schedule of the United States are amend-
2 ed—

3 (1) in Additional U.S. Note 2—

4 (A) by striking “For the purposes of sub-
5 headings” and all that follows through
6 “6211.20.15” and inserting “For purposes of
7 this chapter”;

8 (B) by striking “garments classifiable in
9 those subheadings” and inserting “a garment”;
10 and

11 (C) by striking “D 3600-81” and inserting
12 “D 3779-81”; and

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

15 “3. (a) For purposes of this chapter, the term ‘rec-
16 reational performance outerwear’ means trousers (includ-
17 ing, but not limited to, paddling pants, ski or snowboard
18 pants, and ski or snowboard pants intended for sale as
19 parts of ski-suits), coveralls and bib overalls, and jackets
20 (including, but not limited to, full zip jackets, paddling
21 jackets, ski jackets, and ski jackets intended for sale as
22 parts of ski-suits), windbreakers, and similar articles (in-
23 cluding padded, sleeveless jackets) composed of fabrics of
24 cotton, wool, hemp, bamboo, silk, or manmade fiber, or
25 a combination of such fibers, that are either water resist-

1 ant or treated with plastics, or both, with critically sealed
2 seams, and with 5 or more of the following features:

3 “(i) Insulation for cold weather protection.

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

6 “(iii) Elastic, drawcord, or other means of
7 tightening around the waist or leg hems, including
8 hidden leg sleeves with a means of tightening at the
9 ankle for trousers and tightening around the waist
10 or bottom hem for jackets.

11 “(iv) Venting, not including grommet(s).

12 “(v) Articulated elbows or knees.

13 “(vi) Reinforcement in one of the following
14 areas: the elbows, shoulders, seat, knees, ankles, or
15 cuffs.

16 “(vii) Weatherproof closure at the waist or
17 front.

18 “(viii) Multi-adjustable hood or adjustable col-
19 lar.

20 “(ix) Adjustable powder skirt, inner protective
21 skirt, or adjustable inner protective cuff at sleeve
22 hem.

23 “(x) Construction at the arm gusset that uti-
24 lizes fabric, design, or patterning to allow radial arm
25 movement.

1 “(xi) Odor control technology.

2 The term ‘recreational performance outerwear’ does not
3 include occupational outerwear.

4 “(b) For purposes of this Note, the following terms
5 have the following meanings:

6 “(i) The term ‘treated with plastics’ refers to
7 textile fabrics impregnated, coated, covered, or lami-
8 nated with plastics, as described in Note 2 to chap-
9 ter 59.

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

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

18 “(A) for jackets, windbreakers, and similar
19 articles (including padded, sleeveless jackets),
20 sealed seams that are sealed at the front and
21 back yokes, or at the shoulders, arm holes, or
22 both, where applicable; and

23 “(B) for trousers, overalls and bib overalls
24 and similar articles, sealed seams that are

1 sealed at the front (up to the zipper or other
2 means of closure) and back rise.

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

7 “(v) The term ‘venting’ refers to closeable or
8 permanent constructed openings in a garment (ex-
9 cluding front, primary zipper closures and grom-
10 met(s)) to allow increased expulsion of built-up heat
11 during outdoor activities. In a jacket, such openings
12 are often positioned on the underarm seam of a gar-
13 ment but may also be placed along other seams in
14 the front or back of a garment. In trousers, such
15 openings are often positioned on the inner or outer
16 leg seams of a garment but may also be placed along
17 other seams in the front or back of a garment.

18 “(vi) The term ‘articulated elbows or knees’ re-
19 fers to the construction of a sleeve (or pant leg) to
20 allow improved mobility at the elbow (or knee)
21 through the use of extra seams, darts, gussets, or
22 other means.

23 “(vii) The term ‘reinforcement’ refers to the use
24 of a double layer of fabric or section(s) of fabric that

1 is abrasion-resistant or otherwise more durable than
2 the face fabric of the garment.

3 “(viii) The term ‘weatherproof closure’ means a
4 closure (including, but not limited to, laminated or
5 coated zippers, storm flaps, or other weatherproof
6 construction) that has been reinforced or engineered
7 in a manner to reduce the penetration or absorption
8 of moisture or air through an opening in the gar-
9 ment.

10 “(ix) The term ‘multi-adjustable hood or ad-
11 justable collar’ means, in the case of a hood, a hood
12 into which is incorporated two or more draw cords,
13 adjustment tabs, or elastics, or, in the case of a col-
14 lar, a collar into which is incorporated at least one
15 draw cord, adjustment tab, elastic, or similar compo-
16 nent, to allow volume adjustments around a helmet,
17 or the crown of the head, neck, or face.

18 “(x) The terms ‘adjustable powder skirt’ and
19 ‘inner protective skirt’ refer to a partial lower inner
20 lining with means of tightening around the waist for
21 additional protection from the elements.

22 “(xi) The term ‘arm gusset’ means construction
23 at the arm of a gusset that utilizes an extra fabric
24 piece in the underarm, usually diamond- or tri-

1 angular-shaped, designed, or patterned to allow ra-
2 dial arm movement.

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

6 “(xiii) The term ‘odor control technology’
7 means the incorporation into a fabric or garment of
8 materials, including, but not limited to, activated
9 carbon, silver, copper, or any combination thereof,
10 capable of adsorbing, absorbing, or reacting with
11 human odors, or effective in reducing the growth of
12 odor-causing bacteria.

13 “(xiv) The term ‘occupational outerwear’ means
14 outerwear garments, including uniforms, designed or
15 marketed for use in the workplace or at a worksite
16 to provide durable protection from cold or inclement
17 weather and/or workplace hazards, such as fire, elec-
18 trical, abrasion, or chemical hazards, or impacts,
19 cuts, punctures, or similar hazards.

20 “(c) Notwithstanding subdivision (b)(i) of this Note,
21 for purposes of this chapter, Notes 1 and 2(a)(1) to chap-
22 ter 59 and Note 1(c) to chapter 60 shall be disregarded
23 in classifying goods as ‘recreational performance outer-
24 wear’.

1 “(d) For purposes of this chapter, the importer of
 2 record shall maintain internal import records that specify
 3 upon entry whether garments claimed as recreational per-
 4 formance outerwear have an outer surface that is water
 5 resistant, treated with plastics, or a combination thereof,
 6 and shall further enumerate the specific features that
 7 make the garments eligible to be classified as recreational
 8 performance outerwear.”.

9 (b) TARIFF CLASSIFICATIONS.—Chapter 62 of the
 10 Harmonized Tariff Schedule of the United States is
 11 amended as follows:

12 (1) By striking subheading 6201.11.00 and in-
 13 serting the following, with the article description for
 14 subheading 6201.11 having the same degree of in-
 15 dentation as the article description for subheading
 16 6201.11.00 (as in effect on the day before the date
 17 of the enactment of this Act):

“	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, SG) 8% (AU) 16.4¢/kg + 6.5% (OM)	52.9¢/kg + 58.5%	”.
	6201.11.10	Other	41¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM)	52.9¢/kg + 58.5%	

1 (2) By striking subheadings 6201.12.10 and
 2 6201.12.20 and inserting the following, with the ar-
 3 ticle description for subheading 6201.12.05 having
 4 the same degree of indentation as the article descrip-
 5 tion for subheading 6201.12.10 (as in effect on the
 6 day before the date of the enactment of this Act):

6201.12.05	Recreational performance outerwear	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	60%
6201.12.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down 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%

7 (3) By striking subheadings 6201.13.10
 8 through 6201.13.40 and inserting the following, with
 9 the article description for subheading 6201.13.05
 10 having the same degree of indentation as the article
 11 description for subheading 6201.13.10 (as in effect
 12 on the day before the date of the enactment of this
 13 Act):

6201.13.05	Recreational performance outerwear	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
	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, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%
6201.13.30	Other: Containing 36 percent or more by weight of wool or fine animal hair	49.7¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	52.9¢/kg + 58.5%
6201.13.40	Other	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%

1 (4) By striking subheadings 6201.19.10 and
2 6201.19.90 and inserting the following, with the ar-
3 ticle description for subheading 6201.19.05 having
4 the same degree of indentation as the article descrip-
5 tion for subheading 6201.19.10 (as in effect on the
6 day before the date of the enactment of this Act):

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

7 (5) By striking subheadings 6201.91.10 and
8 6201.91.20 and inserting the following, with the ar-
9 ticle description for subheading 6201.91.05 having
10 the same degree of indentation as the article descrip-

1 tion for subheading 6201.91.10 (as in effect on the
2 day before the date of the enactment of this Act):

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

3 (6) By striking subheadings 6201.92.10
4 through 6201.92.20 and inserting the following, with
5 the article description for subheading 6201.92.05
6 having the same degree of indentation as the article
7 description for subheading 6201.92.10 (as in effect
8 on the day before the date of the enactment of this
9 Act):

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

6201.92.15	Water resistant	6.2%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 5.5% (AU)	37.5%
6201.92.20	Other	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%

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

6201.93.05	Recreational performance out- erwear	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
6201.93.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%
6201.93.20	Other: Padded, sleeveless jackets	14.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%
6201.93.25	Other: Containing 36 percent or more by weight of wool or fine animal hair	49.5¢/kg + 19.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	52.9¢/kg + 58.5%
6201.93.30	Other: Water resistant	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%
6201.93.35	Other	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%

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

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

7 (9) By striking subheading 6202.11.00 and in-
 8 serting the following, with the article description for
 9 subheading 6202.11 having the same degree of in-
 10 dentation as the article description for subheading
 11 6202.11.00 (as in effect on the day before the date
 12 of the enactment of this Act):

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

1 (10) By striking subheadings 6202.12.10 and
 2 6202.12.20 and inserting the following, with the ar-
 3 ticle description for subheading 6202.12.05 having
 4 the same degree of indentation as the article descrip-
 5 tion for subheading 6202.12.10 (as in effect on the
 6 day before the date of the enactment of this Act):

6202.12.05	Recreational performance outerwear	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
6202.12.10	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%
6202.12.20	Other	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%

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

6202.13.05	Recreational performance outerwear	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
	Other:			

6202.13.10	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, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%
6202.13.30	Other: Containing 36 percent or more by weight of wool or fine animal hair	43.5¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	46.3¢/kg + 58.5%
6202.13.40	Other	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%

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

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

7 (13) By striking subheadings 6202.91.10 and
 8 6202.91.20 and inserting the following, with the ar-
 9 ticle description for subheading 6202.91.05 having
 10 the same degree of indentation as the article descrip-

1 tion for subheading 6202.91.10 (as in effect on the
2 day before the date of the enactment of this Act):

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

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

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

1 (15) By striking subheadings 6202.93.10
 2 through 6202.93.50 and inserting the following, with
 3 the article description for subheading 6202.93.05
 4 having the same degree of indentation as the article
 5 description for subheading 6202.93.10 (as in effect
 6 on the day before the date of the enactment of this
 7 Act):

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

1 (16) By striking subheadings 6202.99.10 and
 2 6202.99.90 and inserting the following, with the ar-
 3 ticle description for subheading 6202.99.05 having
 4 the same degree of indentation as the article descrip-
 5 tion for subheading 6202.99.10 (as in effect on the
 6 day before the date of the enactment of this Act):

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

7 (17) By striking subheadings 6203.41 and
 8 6203.41.05, and the superior text to subheading
 9 6203.41.05, and inserting the following, with the ar-
 10 ticle description for subheading 6203.41 having the
 11 same degree of indentation as the article description
 12 for subheading 6203.41 (as in effect on the day be-
 13 fore the date of the enactment of this Act):

6203.41	Of wool or fine animal hair:			
6203.41.05	Recreational performance outerwear	41.9¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.7¢/kg + 6.5% (OM)	52.9¢/kg + 58.5%
	Trousers, breeches and shorts:			

6203.41.10	Trousers and breeches, containing elastomeric fiber, water resistant, without belt loops, weighing more than 9 kg per dozen	7.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 6.8% (AU) 3% (OM)	52.9¢/kg + 58.5%	”.
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1 (18) By striking subheadings 6203.42.10
 2 through 6203.42.40 and inserting the following, with
 3 the article description for subheading 6203.42.05
 4 having the same degree of indentation as the article
 5 description for subheading 6203.42.10 (as in effect
 6 on the day before the date of the enactment of this
 7 Act):

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	Other: 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	16.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.6% (KR)	90%	”.

8 (19) By striking subheadings 6203.43.10
 9 through 6203.43.40 and inserting the following, with
 10 the article description for subheading 6203.43.05

1 having the same degree of indentation as the article
 2 description for subheading 6203.43.10 (as in effect
 3 on the day before the date of the enactment of this
 4 Act):

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

6203.43.40	Other	27.9%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.1% (KR)	90%	”.
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1 (20) By striking subheadings 6203.49 through
 2 6203.49.80 and inserting the following, with the ar-
 3 ticle description for subheading 6203.49 having the
 4 same degree of indentation as the article description
 5 for subheading 6203.49 (as in effect on the day be-
 6 fore the date of the enactment of this Act):

6203.49	Of other textile materials:				
6203.49.05	Recreational performance outerwear	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, MA, MX, OM, P, PA, PE, SG) 1.1% (KR)	35%	
	Other:				
	Of artificial fibers:				
6203.49.10	Bib and brace overalls	8.5%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 7.6% (AU)	76%	
	Trousers, breeches and shorts:				
6203.49.15	Certified hand-loomed and folklore products	12.2%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%	
6203.49.20	Other	27.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	
6203.49.40	Containing 70 percent or more by weight of silk or silk waste	Free		35%	
6203.49.80	Other	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, MA, MX, OM, P, PA, PE, SG) 1.1% (KR)	35%	”.

1 (21) By striking subheadings 6204.61.10 and
 2 6204.61.90 and inserting the following, with the ar-
 3 ticle description for subheading 6204.61.05 having
 4 the same degree of indentation as the article descrip-
 5 tion for subheading 6204.61.10 (as in effect on the
 6 day before the date of the enactment of this Act):

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

7 (22) By striking subheadings 6204.62.10
 8 through 6204.62.40 and inserting the following, with
 9 the article description for subheading 6204.62.05
 10 having the same degree of indentation as the article
 11 description for subheading 6204.62.10 (as in effect
 12 on the day before the date of the enactment of this
 13 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%	”
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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%

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

6204.63.05	Recreational performance outerwear	28.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.4% (KR)	90%
6204.63.10	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%
6204.63.12	Other: Bib and brace overalls: Water resistant	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%
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 folklore 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	Other: 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%
6204.63.30	Other: 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%	”
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1 (24) By striking subheadings 6204.69 through
 2 6204.69.90 and inserting the following, with the ar-
 3 ticle 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 be-
 6 fore the date of the enactment of this Act):

6204.69	Of other textile materials:			
6204.69.05	Recreational performance outerwear	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%
	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:			
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, PE, SG)	35%

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

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

7 (26) By striking subheadings 6210.50.30 and
 8 6210.50.50 and inserting the following, with the ar-
 9 ticle description for subheading 6210.50.05 having
 10 the same degree of indentation as the article descrip-
 11 tion for subheading 6210.50.30 (as in effect on the
 12 day before the date of the enactment of this Act):

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

6210.50.50	Other	7.1%	Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PE, SG)	65%	”.
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1 (27) By striking subheading 6211.32.00 and in-
 2 serting the following, with the article description for
 3 subheading 6211.32 having the same degree of in-
 4 dentation as the article description for subheading
 5 6211.32.00 (as in effect on the day before the date
 6 of the enactment of this Act):

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

7 (28) By striking subheading 6211.33.00 and in-
 8 serting the following, with the article description for
 9 subheading 6211.33 having the same degree of in-
 10 dentation as the article description for subheading
 11 6211.33.00 (as in effect on the day before the date
 12 of the enactment of this Act):

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

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

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

8 (30) By striking subheading 6211.42.00 and in-
 9 serting the following, with the article description for
 10 subheading 6211.42 having the same degree of in-
 11 dentation as the article description for subheading
 12 6211.42.00 (as in effect on the day before the date
 13 of the enactment of this Act):

6211.42	Of cotton:			
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6211.42.05	Recreational performance outerwear	8.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 7.2% (AU)	90%	
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%	”.

1 (31) By striking subheading 6211.43.00 and in-
 2 serting the following, with the article description for
 3 subheading 6211.43 having the same degree of in-
 4 dentation as the article description for subheading
 5 6211.43.00 (as in effect on the day before the date
 6 of the enactment of this Act):

“

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

7 (32) By striking subheadings 6211.49.10
 8 through 6211.49.90 and inserting the following, with
 9 the article description for subheading 6211.49.05
 10 having the same degree of indentation as the article
 11 description for subheading 6211.49.10 (as in effect
 12 on the day before the date of the enactment of this
 13 Act):

“	6211.49.05	Recreational performance outerwear	7.3%	Free (BH, CA, CL, CO, E, IL, JO, MA, MX, OM, P, PA, PE, SG) 6.5% (AU) 2.9% (KR)	35%	
	6211.49.10	Other: Containing 70 percent or more by weight of silk or silk waste	1.2%	Free (AU, BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	
	6211.49.41	Of wool or fine animal hair	12%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 4.8% (OM) 8% (AU)	58.5%	
	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 SEC. 402. DUTY TREATMENT OF PROTECTIVE ACTIVE FOOT-
2 WEAR.

3 (a) DEFINITION OF PROTECTIVE ACTIVE FOOT-
4 WEAR.—The Additional U.S. Notes to chapter 64 of the
5 Harmonized Tariff Schedule of the United States are
6 amended by adding at the end the following:

7 “6. For the purposes of subheadings 6402.91.42 and
8 6402.99.32, the term ‘protective active footwear’ means
9 footwear (other than footwear described in Subheading
10 Note 1) that is designed for outdoor activities, such as
11 hiking shoes, trekking shoes, running shoes, and trail run-
12 ning shoes, the foregoing valued over \$24/pair and which
13 provides protection against water that is imparted by the
14 use of a coated or laminated textile fabric.”.

1 (b) DUTY TREATMENT FOR PROTECTIVE ACTIVE
 2 FOOTWEAR.—Chapter 64 of the Harmonized Tariff
 3 Schedule of the United States is amended as follows:

4 (1) By inserting after subheading 6402.91.40
 5 the following new subheading, with the article de-
 6 scription for subheading 6402.91.42 having the
 7 same degree of indentation as the article description
 8 for subheading 6402.91.40:

“	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, MA, MX, OM, P, PA, PE, R, SG)	35%	”.
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9 (2) By inserting immediately preceding sub-
 10 heading 6402.99.33 the following new subheading,
 11 with the article description for subheading
 12 6402.99.32 having the same degree of indentation as
 13 the article description for subheading 6402.99.33:

“	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%	”.
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14 (c) STAGED RATE REDUCTIONS.—The staged reduc-
 15 tions in special rates of duty proclaimed for subheading
 16 6402.99.90 of the Harmonized Tariff Schedule of the

1 United States before the date of the enactment of this Act
2 shall be applied to subheading 6402.99.32 of such Sched-
3 ule, as added by subsection (b)(2), beginning in calendar
4 year 2016.

5 **SEC. 403. EFFECTIVE DATE.**

6 This title and the amendments made by this title
7 shall—

8 (1) take effect on the 15th day after the date
9 of the enactment of this Act; and

10 (2) apply to articles entered, or withdrawn from
11 warehouse for consumption, on or after such 15th
12 day.

13 **TITLE V—MISCELLANEOUS**
14 **PROVISIONS**

15 **SEC. 501. REPORT ON CONTRIBUTION OF TRADE PREF-**
16 **ERENCE PROGRAMS TO REDUCING POVERTY**
17 **AND ELIMINATING HUNGER.**

18 Not later than one year after the date of the enact-
19 ment of this Act, the President shall submit to Congress
20 a report assessing the contribution of the trade preference
21 programs of the United States, including the Generalized
22 System of Preferences under title V of the Trade Act of
23 1974 (19 U.S.C. 2461 et seq.), the African Growth and
24 Opportunity Act (19 U.S.C. 3701 et seq.), and the Carib-
25 bean Basin Economic Recovery Act (19 U.S.C. 2701 et

1 seq.), to the reduction of poverty and the elimination of
2 hunger.

3 **TITLE VI—OFFSETS**

4 **SEC. 601. CUSTOMS USER FEES.**

5 (a) IN GENERAL.—Section 13031(j)(3)(A) of the
6 Consolidated Omnibus Budget Reconciliation Act of 1985
7 (19 U.S.C. 58c(j)(3)(A)) is amended by striking “Sep-
8 tember 30, 2024” and inserting “July 7, 2025”.

9 (b) RATE FOR MERCHANDISE PROCESSING FEES.—
10 Section 503 of the United States–Korea Free Trade
11 Agreement Implementation Act (Public Law 112–41; 125
12 Stat. 460) is amended by striking “June 30, 2021” and
13 inserting “June 30, 2025”.

14 **SEC. 602. TIME FOR PAYMENT OF CORPORATE ESTIMATED** 15 **TAXES.**

16 Notwithstanding section 6655 of the Internal Rev-
17 enue Code of 1986, in the case of a corporation with assets
18 of not less than \$1,000,000,000 (determined as of the end
19 of the preceding taxable year)—

20 (1) the amount of any required installment of
21 corporate estimated tax which is otherwise due in
22 July, August, or September of 2020 shall be in-
23 creased by 5.25 percent of such amount (determined
24 without regard to any increase in such amount not
25 contained in such Code); and

1 (2) the amount of the next required installment
2 after an installment referred to in paragraph (1)
3 shall be appropriately reduced to reflect the amount
4 of the increase by reason of such paragraph.

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

7 (a) **IN GENERAL.**—Subject to paragraph (2), section
8 251A(6)(D)(ii) of the Balanced Budget and Emergency
9 Deficit Control Act of 1985 (2 U.S.C. 901a(6)(D)(ii)) is
10 amended by striking “0.25 percent” and inserting “0.0
11 percent”.

12 (b) **EFFECTIVE DATE.**—The amendment made by
13 subsection (a) shall not take effect unless the Trade Act
14 of 2015 is enacted and if the Trade Act of 2015 is enacted
15 after the date of the enactment of this Act, such amend-
16 ment shall be executed as if this Act had been enacted
17 after the date of the enactment of such other Act

18 **SEC. 604. PAYEE STATEMENT REQUIRED TO CLAIM CER-**
19 **TAIN EDUCATION TAX BENEFITS.**

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

22 (1) **IN GENERAL.**—Section 25A(g) of the Inter-
23 nal Revenue Code of 1986 is amended by adding at
24 the end the following new paragraph:

1 “(8) PAYEE STATEMENT REQUIREMENT.—Ex-
2 cept as otherwise provided by the Secretary, no cred-
3 it shall be allowed under this section unless the tax-
4 payer receives a statement furnished under section
5 6050S(d) which contains all of the information re-
6 quired by paragraph (2) thereof.”.

7 (2) STATEMENT RECEIVED BY DEPENDENT.—
8 Section 25A(g)(3) of such Code is amended by strik-
9 ing “and” at the end of subparagraph (A), by strik-
10 ing the period at the end of subparagraph (B) and
11 inserting “, and”, and by adding at the end the fol-
12 lowing:

13 “(C) a statement described in paragraph
14 (8) and received by such individual shall be
15 treated as received by the taxpayer.”.

16 (b) DEDUCTION FOR QUALIFIED TUITION AND RE-
17 LATED EXPENSES.—Section 222(d) of such Code is
18 amended by redesignating paragraph (6) as paragraph (7)
19 and by inserting after paragraph (5) the following new
20 paragraph:

21 “(6) PAYEE STATEMENT REQUIREMENT.—

22 “(A) IN GENERAL.—Except as otherwise
23 provided by the Secretary, no deduction shall be
24 allowed under subsection (a) unless the tax-
25 payer receives a statement furnished under sec-

1 tion 6050S(d) which contains all of the infor-
2 mation required by paragraph (2) thereof.

3 “(B) STATEMENT RECEIVED BY DEPEND-
4 ENT.—The receipt of the statement referred to
5 in subparagraph (A) by an individual described
6 in subsection (c)(3) shall be treated for pur-
7 poses of subparagraph (A) as received by the
8 taxpayer.”.

9 (c) INFORMATION REQUIRED TO BE PROVIDED ON
10 PAYEE STATEMENT.—Section 6050S(d)(2) of such Code
11 is amended to read as follows:

12 “(2) the information required by subsection
13 (b)(2).”.

14 (d) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 the date of the enactment of this Act.

17 **SEC. 605. SPECIAL RULE FOR EDUCATIONAL INSTITUTIONS**
18 **UNABLE TO COLLECT TINS OF INDIVIDUALS**
19 **WITH RESPECT TO HIGHER EDUCATION TUI-**
20 **TION AND RELATED EXPENSES.**

21 (a) IN GENERAL.—Section 6724 of the Internal Rev-
22 enue Code of 1986 is amended by adding at the end the
23 following new subsection:

24 “(f) SPECIAL RULE FOR RETURNS OF EDUCATIONAL
25 INSTITUTIONS RELATED TO HIGHER EDUCATION TUI-

1 TION AND RELATED EXPENSES.—No penalty shall be im-
2 posed under section 6721 or 6722 solely by reason of fail-
3 ing to provide the TIN of an individual on a return or
4 statement required by section 6050S(a)(1) if the eligible
5 educational institution required to make such return con-
6 temporaneously makes a true and accurate certification
7 under penalty of perjury (and in such form and manner
8 as may be prescribed by the Secretary) that it has com-
9 plied with standards promulgated by the Secretary for ob-
10 taining such individual’s TIN.”.

11 (b) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to returns required to be made,
13 and statements required to be furnished, after December
14 31, 2015.

15 **SEC. 606. PENALTY FOR FAILURE TO FILE CORRECT INFOR-**
16 **MATION RETURNS AND PROVIDE PAYEE**
17 **STATEMENTS.**

18 (a) IN GENERAL.—Section 6721(a)(1) of the Internal
19 Revenue Code of 1986 is amended—

20 (1) by striking “\$100” and inserting “\$250”,
21 and

22 (2) by striking “\$1,500,000” and inserting
23 “\$3,000,000”.

24 (b) REDUCTION WHERE CORRECTION IN SPECIFIED
25 PERIOD.—

1 (1) CORRECTION WITHIN 30 DAYS.—Section
2 6721(b)(1) of such Code is amended—

3 (A) by striking “\$30” and inserting
4 “\$50”,

5 (B) by striking “\$100” and inserting
6 “\$250”, and

7 (C) by striking “\$250,000” and inserting
8 “\$500,000”.

9 (2) FAILURES CORRECTED ON OR BEFORE AU-
10 GUST 1.—Section 6721(b)(2) of such Code is amend-
11 ed—

12 (A) by striking “\$60” and inserting
13 “\$100”,

14 (B) by striking “\$100” (prior to amend-
15 ment by subparagraph (A)) and inserting
16 “\$250”, and

17 (C) by striking “\$500,000” and inserting
18 “\$1,500,000”.

19 (c) LOWER LIMITATION FOR PERSONS WITH GROSS
20 RECEIPTS OF NOT MORE THAN \$5,000,000.—Section
21 6721(d)(1) of such Code is amended—

22 (1) in subparagraph (A)—

23 (A) by striking “\$500,000” and inserting
24 “\$1,000,000”, and

1 (B) by striking “\$1,500,000” and insert-
2 ing “\$3,000,000”,

3 (2) in subparagraph (B)—

4 (A) by striking “\$75,000” and inserting
5 “\$175,000”, and

6 (B) by striking “\$250,000” and inserting
7 “\$500,000”, and

8 (3) in subparagraph (C)—

9 (A) by striking “\$200,000” and inserting
10 “\$500,000”, and

11 (B) by striking “\$500,000” (prior to
12 amendment by subparagraph (A)) and inserting
13 “\$1,500,000”.

14 (d) PENALTY IN CASE OF INTENTIONAL DIS-
15 REGARD.—Section 6721(e) of such Code is amended—

16 (1) by striking “\$250” in paragraph (2) and in-
17 serting “\$500”, and

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

20 (e) FAILURE TO FURNISH CORRECT PAYEE STATE-
21 MENTS.—

22 (1) IN GENERAL.—Section 6722(a)(1) of such
23 Code is amended—

24 (A) by striking “\$100” and inserting
25 “\$250”, and

1 (B) by striking “\$1,500,000” and insert-
2 ing “\$3,000,000”.

3 (2) REDUCTION WHERE CORRECTION IN SPECI-
4 FIED PERIOD.—

5 (A) CORRECTION WITHIN 30 DAYS.—Sec-
6 tion 6722(b)(1) of such Code is amended—

7 (i) by striking “\$30” and inserting
8 “\$50”,

9 (ii) by striking “\$100” and inserting
10 “\$250”, and

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

13 (B) FAILURES CORRECTED ON OR BEFORE
14 AUGUST 1.—Section 6722(b)(2) of such Code is
15 amended—

16 (i) by striking “\$60” and inserting
17 “\$100”,

18 (ii) by striking “\$100” (prior to
19 amendment by clause (i)) and inserting
20 “\$250”, and

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

23 (3) LOWER LIMITATION FOR PERSONS WITH
24 GROSS RECEIPTS OF NOT MORE THAN \$5,000,000.—
25 Section 6722(d)(1) of such Code is amended—

1 (A) in subparagraph (A)—

2 (i) by striking “\$500,000” and insert-
3 ing “\$1,000,000”, and

4 (ii) by striking “\$1,500,000” and in-
5 serting “\$3,000,000”,

6 (B) in subparagraph (B)—

7 (i) by striking “\$75,000” and insert-
8 ing “\$175,000”, and

9 (ii) by striking “\$250,000” and in-
10 serting “\$500,000”, and

11 (C) in subparagraph (C)—

12 (i) by striking “\$200,000” and insert-
13 ing “\$500,000”, and

14 (ii) by striking “\$500,000” (prior to
15 amendment by subparagraph (A)) and in-
16 serting “\$1,500,000”.

17 (4) PENALTY IN CASE OF INTENTIONAL DIS-
18 REGARD.—Section 6722(e) of such Code is amend-
19 ed—

20 (A) by striking “\$250” in paragraph (2)
21 and inserting “\$500”, and

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

1 (f) EFFECTIVE DATE.—The amendments made by
2 this section shall apply with respect to returns and state-
3 ments required to be filed after December 31, 2015.

