

**AMENDMENT TO SENATE AMENDMENT TO H.R.**

**1314**

**OFFERED BY MR. LEVIN OF MICHIGAN**

Strike title II and insert the following:

1 **TITLE II—EXTENSION OF TRADE**  
2 **ADJUSTMENT ASSISTANCE**  
3 **PROGRAM**

4 **SEC. 200. APPLICATION OF PROVISIONS RELATING TO**  
5 **TRADE ADJUSTMENT ASSISTANCE.**

6 (a) REPEAL OF SNAPBACK.—Section 233 of the  
7 Trade Adjustment Assistance Extension Act of 2011  
8 (Public Law 112–40; 125 Stat. 416) is repealed.

9 (b) APPLICABILITY OF CERTAIN PROVISIONS.—Ex-  
10 cept as otherwise provided in this Act, the provisions of  
11 chapters 2 through 6 of title II of the Trade Act of 1974,  
12 as in effect on December 31, 2013, and as amended by  
13 this title, shall—

14 (1) take effect on the date of the enactment of  
15 this Act; and

16 (2) apply to petitions for certification filed  
17 under chapter 2, 3, or 6 of title II of the Trade Act  
18 of 1974 on or after such date of enactment.

1 (c) REFERENCES.—Except as otherwise provided in  
2 this title, whenever in this title an amendment or repeal  
3 is expressed in terms of an amendment to, or repeal of,  
4 a provision of chapters 2 through 6 of title II of the Trade  
5 Act of 1974, the reference shall be considered to be made  
6 to a provision of any such chapter, as in effect on Decem-  
7 ber 31, 2013.

## 8 **Subtitle A—Extension Provisions**

### 9 **SEC. 201. EXTENSION OF TERMINATION PROVISIONS.**

10 Section 285 of the Trade Act of 1974 (19 U.S.C.  
11 2271 note) is amended by striking “2013” each place it  
12 appears and inserting “2020”.

### 13 **SEC. 202. TRAINING FUNDS.**

14 Section 236(a)(2)(A) of the Trade Act of 1974 (19  
15 U.S.C. 2296(a)(2)(A)) is amended—

16 (1) in clause (i), by striking “and 2013” and  
17 inserting “through 2020”; and

18 (2) in clause (ii), by striking “2013” each place  
19 it appears and inserting “2020”.

### 20 **SEC. 203. REEMPLOYMENT TRADE ADJUSTMENT ASSIST-** 21 **ANCE.**

22 Section 246(b)(1) of the Trade Act of 1974 (19  
23 U.S.C. 2318(b)(1)) is amended by striking “2013” and  
24 inserting “2020”.

1 **SEC. 204. AUTHORIZATIONS OF APPROPRIATIONS.**

2 (a) TRADE ADJUSTMENT ASSISTANCE FOR WORK-  
3 ERS.—Section 245(a) of the Trade Act of 1974 (19 U.S.C.  
4 2317(a)) is amended by striking “2013” and inserting  
5 “2020”.

6 (b) TRADE ADJUSTMENT ASSISTANCE FOR FIRMS.—  
7 Section 255(a) of the Trade Act of 1974 (19 U.S.C.  
8 2345(a)) is amended—

9 (1) by striking “\$16,000,000” and inserting  
10 “\$50,000,000”;

11 (2) by striking “and 2013” and inserting  
12 “through 2020”;

13 (3) by striking “\$4,000,000” and inserting  
14 “\$6,250,000”; and

15 (4) by striking “October 1, 2013, and ending  
16 on December 31, 2013” and inserting “October 1,  
17 2020, and ending on December 31, 2020”.

18 (c) TRADE ADJUSTMENT ASSISTANCE FOR COMMU-  
19 NITIES.—Section 272(a) of the Trade Act of 1974 (19  
20 U.S.C. 2372(a)) is amended by striking “\$40,000,000”  
21 and all that follows through “December 31, 2010” and  
22 inserting “such sums as may be necessary for each of the  
23 fiscal years 2015 through 2020 and for the period begin-  
24 ning October 1, 2020, and ending December 31, 2020”.

1 (d) TRADE ADJUSTMENT ASSISTANCE FOR FARM-  
2 ERS.—Section 298(a) of the Trade Act of 1974 (19 U.S.C.  
3 2401g(a)) is amended—

4 (1) by striking “and 2013” and inserting  
5 “through 2020”; and

6 (2) by striking “October 1, 2013, and ending  
7 on December 31, 2013” and inserting “October 1,  
8 2020, and ending on December 31, 2020”.

## 9 **Subtitle B—Other Provisions**

### 10 **SEC. 211. EXTENSION OF TRADE ADJUSTMENT ASSISTANCE**

#### 11 **TO PUBLIC AGENCY WORKERS.**

12 (a) DEFINITIONS.—Section 247 of the Trade Act of  
13 1974 (19 U.S.C. 2319) is amended—

14 (1) in paragraph (3)—

15 (A) in the matter preceding subparagraph  
16 (A), by striking “The” and inserting “Subject  
17 to section 222(d)(5), the”; and

18 (B) in subparagraph (A), by striking “or  
19 service sector firm” and inserting “, service sec-  
20 tor firm, or public agency”; and

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

22 “(19) The term ‘public agency’ means a depart-  
23 ment or agency of a State or local government or of  
24 the Federal Government, or a subdivision thereof.”.

1 (b) GROUP ELIGIBILITY REQUIREMENTS.—Section  
2 222 of the Trade Act of 1974 (19 U.S.C. 2272) is amend-  
3 ed—

4 (1) by redesignating subsections (c), (d), and  
5 (e) as subsections (d), (e), and (f), respectively;

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

8 “(c) ADVERSELY AFFECTED WORKERS IN PUBLIC  
9 AGENCIES.—A group of workers in a public agency shall  
10 be certified by the Secretary as eligible to apply for adjust-  
11 ment assistance under this chapter pursuant to a petition  
12 filed under section 221 if the Secretary determines that—

13 “(1) a significant number or proportion of the  
14 workers in the public agency have become totally or  
15 partially separated, or are threatened to become to-  
16 tally or partially separated;

17 “(2) the public agency has acquired from a for-  
18 eign country services like or directly competitive with  
19 services which are supplied by such agency; and

20 “(3) the acquisition of services described in  
21 paragraph (2) contributed importantly to such work-  
22 ers’ separation or threat of separation.”;

23 (3) in subsection (d) (as redesignated), by add-  
24 ing at the end the following:

1           “(5) REFERENCE TO FIRM.—For purposes of  
2           subsections (a) and (b), the term ‘firm’ does not in-  
3           clude a public agency.”; and

4           (4) in paragraph (2) of subsection (e) (as reded-  
5           ignated), by striking “subsection (a) or (b)” and in-  
6           serting “subsection (a), (b), or (c)”.

7   **SEC. 212. LIMITATIONS ON TRADE READJUSTMENT ALLOW-**  
8           **ANCES.**

9           (a) LIMITATIONS.—Section 233(a)(3) of the Trade  
10          Act of 1974 (19 U.S.C. 2293(a)(3)) is amended in the  
11          matter preceding subparagraph (A) by striking “65 addi-  
12          tional weeks in the 78-week period” and inserting “78 ad-  
13          ditional weeks in the 91-week period”.

14          (b) PAYMENT OF TRADE READJUSTMENT ALLOW-  
15          ANCES TO COMPLETE TRAINING.—Section 233(f) of the  
16          Trade Act of 1974 (19 U.S.C. 2293(f)) is amended by  
17          striking “13” each place it appears and inserting “26”.

18   **SEC. 213. JOB SEARCH AND RELOCATION ALLOWANCES.**

19          (a) JOB SEARCH ALLOWANCES.—Section 237 of the  
20          Trade Act of 1974 (19 U.S.C. 2297) is amended—

21                  (1) in subsection (a)(1)—

22                          (A) by striking “Each State” and all that  
23                          follows through “an adversely affected worker”  
24                          and inserting “An adversely affected worker”;  
25                          and

1 (B) by striking “to file” and inserting  
2 “may file”;

3 (2) in subsection (b)—

4 (A) in paragraph (1), by striking “not  
5 more than 90 percent” and inserting “100 per-  
6 cent”; and

7 (B) in paragraph (2), by striking “\$1,250”  
8 and inserting “\$1,500”; and

9 (3) in subsection (c), by striking “a State may”  
10 and inserting “the Secretary shall”.

11 (b) RELOCATION ALLOWANCES.—Section 238 of the  
12 Trade Act of 1974 (19 U.S.C. 2298) is amended—

13 (1) in subsection (a)(1)—

14 (A) by striking “Each State” and all that  
15 follows through “an adversely affected worker”  
16 and inserting “An adversely affected worker”;  
17 and

18 (B) by striking “to file” and inserting  
19 “may file”; and

20 (2) in subsection (b)—

21 (A) in paragraph (1), by striking “not  
22 more than 90 percent” and inserting “100 per-  
23 cent”; and

24 (B) in paragraph (2), by striking “\$1,250”  
25 and inserting “\$1,500”.

1 **SEC. 214. REEMPLOYMENT TRADE ADJUSTMENT ASSIST-**  
2 **ANCE PROGRAM.**

3 Section 246(a) of the Trade Act of 1974 (19 U.S.C.  
4 2318(a)) is amended—

5 (1) in paragraph (3)(B)—

6 (A) in clause (ii), by striking “\$50,000”  
7 and inserting “\$55,000”; and

8 (B) in clause (iii)(I), by striking “and is  
9 not enrolled” and inserting “whether or not the  
10 worker is enrolled”; and

11 (2) in paragraph (5), by striking “\$10,000”  
12 each place it appears and inserting “\$12,000”.

13 **Subtitle C—General Provisions**

14 **SEC. 221. APPLICABILITY OF TRADE ADJUSTMENT ASSIST-**  
15 **ANCE PROVISIONS.**

16 (a) TRADE ADJUSTMENT ASSISTANCE FOR WORK-  
17 ERS.—

18 (1) PETITIONS FILED ON OR AFTER JANUARY 1,  
19 2014, AND BEFORE DATE OF ENACTMENT.—

20 (A) CERTIFICATIONS OF WORKERS NOT  
21 CERTIFIED BEFORE DATE OF ENACTMENT.—

22 (i) CRITERIA IF A DETERMINATION  
23 HAS NOT BEEN MADE.—If, as of the date  
24 of the enactment of this Act, the Secretary  
25 of Labor has not made a determination  
26 with respect to whether to certify a group



1 of workers as eligible to apply for adjust-  
2 ment assistance under section 222 of the  
3 Trade Act of 1974 pursuant to a petition  
4 described in clause (iii), the Secretary shall  
5 make that determination based on the re-  
6 quirements of section 222 of the Trade Act  
7 of 1974, as in effect on such date of enact-  
8 ment.

9 (ii) RECONSIDERATION OF DENIALS  
10 OF CERTIFICATIONS.—If, before the date  
11 of the enactment of this Act, the Secretary  
12 made a determination not to certify a  
13 group of workers as eligible to apply for  
14 adjustment assistance under section 222 of  
15 the Trade Act of 1974 pursuant to a peti-  
16 tion described in clause (iii), the Secretary  
17 shall—

18 (I) reconsider that determination;

19 and

20 (II) if the group of workers  
21 meets the requirements of section 222  
22 of the Trade Act of 1974, as in effect  
23 on such date of enactment, certify the  
24 group of workers as eligible to apply  
25 for adjustment assistance.

1 (iii) PETITION DESCRIBED.—A peti-  
2 tion described in this clause is a petition  
3 for a certification of eligibility for a group  
4 of workers filed under section 221 of the  
5 Trade Act of 1974 on or after January 1,  
6 2014, and before the date of the enactment  
7 of this Act.

8 (B) ELIGIBILITY FOR BENEFITS.—

9 (i) IN GENERAL.—Except as provided  
10 in clause (ii), a worker certified as eligible  
11 to apply for adjustment assistance under  
12 section 222 of the Trade Act of 1974 pur-  
13 suant to a petition described in subpara-  
14 graph (A)(iii) shall be eligible, on and after  
15 the date that is 90 days after the date of  
16 the enactment of this Act, to receive bene-  
17 fits only under the provisions of chapter 2  
18 of title II of the Trade Act of 1974, as in  
19 effect on such date of enactment.

20 (ii) COMPUTATION OF MAXIMUM BEN-  
21 EFITS.—Benefits received by a worker de-  
22 scribed in clause (i) under chapter 2 of  
23 title II of the Trade Act of 1974 before the  
24 date of the enactment of this Act shall be  
25 included in any determination of the max-

1           imum benefits for which the worker is eli-  
2           gible under the provisions of chapter 2 of  
3           title II of the Trade Act of 1974, as in ef-  
4           fect on the date of the enactment of this  
5           Act.

6           (2) PETITIONS FILED BEFORE JANUARY 1,  
7           2014.—A worker certified as eligible to apply for ad-  
8           justment assistance pursuant to a petition filed  
9           under section 221 of the Trade Act of 1974 on or  
10          before December 31, 2013, shall continue to be eligi-  
11          ble to apply for and receive benefits under the provi-  
12          sions of chapter 2 of title II of such Act, as in effect  
13          on December 31, 2013.

14          (3) QUALIFYING SEPARATIONS WITH RESPECT  
15          TO PETITIONS FILED WITHIN 90 DAYS OF DATE OF  
16          ENACTMENT.—Section 223(b) of the Trade Act of  
17          1974, as in effect on the date of the enactment of  
18          this Act, shall be applied and administered by sub-  
19          stituting “before January 1, 2014” for “more than  
20          one year before the date of the petition on which  
21          such certification was granted” for purposes of de-  
22          termining whether a worker is eligible to apply for  
23          adjustment assistance pursuant to a petition filed  
24          under section 221 of the Trade Act of 1974 on or  
25          after the date of the enactment of this Act and on

1 or before the date that is 90 days after such date  
2 of enactment.

3 (b) TRADE ADJUSTMENT ASSISTANCE FOR FIRMS.—

4 (1) CERTIFICATION OF FIRMS NOT CERTIFIED  
5 BEFORE DATE OF ENACTMENT.—

6 (A) CRITERIA IF A DETERMINATION HAS  
7 NOT BEEN MADE.—If, as of the date of the en-  
8 actment of this Act, the Secretary of Commerce  
9 has not made a determination with respect to  
10 whether to certify a firm as eligible to apply for  
11 adjustment assistance under section 251 of the  
12 Trade Act of 1974 pursuant to a petition de-  
13 scribed in subparagraph (C), the Secretary shall  
14 make that determination based on the require-  
15 ments of section 251 of the Trade Act of 1974,  
16 as in effect on such date of enactment.

17 (B) RECONSIDERATION OF DENIAL OF  
18 CERTAIN PETITIONS.—If, before the date of the  
19 enactment of this Act, the Secretary made a de-  
20 termination not to certify a firm as eligible to  
21 apply for adjustment assistance under section  
22 251 of the Trade Act of 1974 pursuant to a pe-  
23 tition described in subparagraph (C), the Sec-  
24 retary shall—

25 (i) reconsider that determination; and

1                   (ii) if the firm meets the requirements  
2                   of section 251 of the Trade Act of 1974,  
3                   as in effect on such date of enactment, cer-  
4                   tify the firm as eligible to apply for adjust-  
5                   ment assistance.

6                   (C) PETITION DESCRIBED.—A petition de-  
7                   scribed in this subparagraph is a petition for a  
8                   certification of eligibility filed by a firm or its  
9                   representative under section 251 of the Trade  
10                  Act of 1974 on or after January 1, 2014, and  
11                  before the date of the enactment of this Act.

12                  (2) CERTIFICATION OF FIRMS THAT DID NOT  
13                  SUBMIT PETITIONS BETWEEN JANUARY 1, 2014, AND  
14                  DATE OF ENACTMENT.—

15                  (A) IN GENERAL.—The Secretary of Com-  
16                  merce shall certify a firm described in subpara-  
17                  graph (B) as eligible to apply for adjustment  
18                  assistance under section 251 of the Trade Act  
19                  of 1974, as in effect on the date of the enact-  
20                  ment of this Act, if the firm or its representa-  
21                  tive files a petition for a certification of eligi-  
22                  bility under section 251 of the Trade Act of  
23                  1974 not later than 90 days after such date of  
24                  enactment.

1 (B) FIRM DESCRIBED.—A firm described  
2 in this subparagraph is a firm that the Sec-  
3 retary determines would have been certified as  
4 eligible to apply for adjustment assistance if—

5 (i) the firm or its representative had  
6 filed a petition for a certification of eligi-  
7 bility under section 251 of the Trade Act  
8 of 1974 on a date during the period begin-  
9 ning on January 1, 2014, and ending on  
10 the day before the date of the enactment  
11 of this Act; and

12 (ii) the provisions of chapter 3 of title  
13 II of the Trade Act of 1974, as in effect  
14 on such date of enactment, had been in ef-  
15 fect on that date during the period de-  
16 scribed in clause (i).

17 **SEC. 222. SUNSET PROVISIONS.**

18 (a) APPLICATION OF PRIOR LAW.—Subject to sub-  
19 section (b), beginning on January 1, 2021, the provisions  
20 of chapters 2, 3, 5, and 6 of title II of the Trade Act  
21 of 1974 (19 U.S.C. 2271 et seq.), as in effect on January  
22 1, 2014, shall be in effect and apply, except that in apply-  
23 ing and administering such chapters—

24 (1) paragraph (1) of section 231(c) of that Act  
25 shall be applied and administered as if subpara-

1       graphs (A), (B), and (C) of that paragraph were not  
2       in effect;

3               (2) section 233 of that Act shall be applied and  
4       administered—

5               (A) in subsection (a)—

6                       (i) in paragraph (2), by substituting  
7                       “104-week period” for “104-week period”  
8                       and all that follows through “130-week pe-  
9                       riod)”; and

10               (ii) in paragraph (3)—

11                       (I) in the matter preceding sub-  
12                       paragraph (A), by substituting “65”  
13                       for “52”; and

14                       (II) by substituting “78-week pe-  
15                       riod” for “52-week period” each place  
16                       it appears; and

17               (B) by applying and administering sub-  
18       section (g) as if it read as follows:

19       “(g) PAYMENT OF TRADE READJUSTMENT ALLOW-  
20 ANCES TO COMPLETE TRAINING.—Notwithstanding any  
21 other provision of this section, in order to assist an ad-  
22 versely affected worker to complete training approved for  
23 the worker under section 236 that leads to the completion  
24 of a degree or industry-recognized credential, payments  
25 may be made as trade readjustment allowances for not

1 more than 13 weeks within such period of eligibility as  
2 the Secretary may prescribe to account for a break in  
3 training or for justifiable cause that follows the last week  
4 for which the worker is otherwise entitled to a trade read-  
5 justment allowance under this chapter if—

6           “(1) payment of the trade readjustment allow-  
7           ance for not more than 13 weeks is necessary for the  
8           worker to complete the training;

9           “(2) the worker participates in training in each  
10          such week; and

11          “(3) the worker—

12                 “(A) has substantially met the perform-  
13                 ance benchmarks established as part of the  
14                 training approved for the worker;

15                 “(B) is expected to continue to make  
16                 progress toward the completion of the training;  
17                 and

18                 “(C) will complete the training during that  
19                 period of eligibility.”;

20          (3) section 234 of that Act shall be applied and  
21          administered as in effect on December 31, 2013;

22          (4) section 245(a) of that Act shall be applied  
23          and administered by substituting “2021” for  
24          “2007”;



1 (5) section 246(b)(1) of that Act shall be ap-  
2 plied and administered by substituting “December  
3 31, 2021” for “the date that is 5 years” and all that  
4 follows through “State”;

5 (6) section 256(b) of that Act shall be applied  
6 and administered by substituting “the 1-year period  
7 beginning on January 1, 2021” for “each of fiscal  
8 years 2003 through 2007, and \$4,000,000 for the 3-  
9 month period beginning on October 1, 2007”;

10 (7) section 298(a) of that Act shall be applied  
11 and administered by substituting “the 1-year period  
12 beginning on January 1, 2021” for “each of the fis-  
13 cal years” and all that follows through “October 1,  
14 2007”; and

15 (8) section 285 of that Act shall be applied and  
16 administered—

17 (A) in subsection (a), by substituting  
18 “2021” for “2007” each place it appears; and

19 (B) by applying and administering sub-  
20 section (b) as if it read as follows:

21 “(b) OTHER ASSISTANCE.—

22 “(1) ASSISTANCE FOR FIRMS.—

23 “(A) IN GENERAL.—Except as provided in  
24 subparagraph (B), assistance may not be pro-

1           vided under chapter 3 after December 31,  
2           2021.

3           “(B) EXCEPTION.—Notwithstanding sub-  
4           paragraph (A), any assistance approved under  
5           chapter 3 pursuant to a petition filed under sec-  
6           tion 251 on or before December 31, 2021, may  
7           be provided—

8                   “(i) to the extent funds are available  
9                   pursuant to such chapter for such purpose;  
10                  and

11                   “(ii) to the extent the recipient of the  
12                   assistance is otherwise eligible to receive  
13                   such assistance.

14           “(2) FARMERS.—

15           “(A) IN GENERAL.—Except as provided in  
16           subparagraph (B), assistance may not be pro-  
17           vided under chapter 6 after December 31,  
18           2021.

19           “(B) EXCEPTION.—Notwithstanding sub-  
20           paragraph (A), any assistance approved under  
21           chapter 6 on or before December 31, 2021, may  
22           be 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  
6 on the date of the enactment of this Act, shall continue  
7 to apply on and after January 1, 2021, with respect to—

8                   (1) workers certified as eligible for trade adjust-  
9                   ment assistance benefits under chapter 2 of title II  
10                  of that Act pursuant to petitions filed under section  
11                  221 of that Act before January 1, 2021;

12                  (2) firms certified as eligible for technical as-  
13                  sistance or grants under chapter 3 of title II of that  
14                  Act pursuant to petitions filed under section 251 of  
15                  that Act before January 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 January  
20                  1, 2021.

1     **Subtitle D—Health Coverage Tax**  
2                                   **Credit**

3     **SEC. 231. EXTENSION AND MODIFICATION OF HEALTH COV-**  
4                                   **ERAGE TAX CREDIT.**

5             (a) EXTENSION.—Subparagraph (B) of section  
6 35(b)(1) of the Internal Revenue Code of 1986 is amended  
7 by striking “before January 1, 2014” and inserting “be-  
8 fore January 1, 2021”.

9             (b) INCREASE.—Subsection (a) of section 35 of the  
10 Internal Revenue Code of 1986 is amended by striking  
11 “72.5 percent” and inserting “80 percent”.

12             (c) COORDINATION WITH PPACA CREDIT FOR COV-  
13 ERAGE UNDER A QUALIFIED HEALTH PLAN.—

14                 (1) IN GENERAL.—Subsection (a) of section 35  
15 of the Internal Revenue Code of 1986 is amended by  
16 striking “In the case of an individual,” and inserting  
17 “In the case of an individual who elects the applica-  
18 tion of this section for the taxable year,”.

19                 (2) COORDINATION RULE.—Subsection (g) of  
20 section 35 of such Code is amended by redesignating  
21 paragraph (11) as paragraph (2) and by inserting  
22 after paragraph (10) the following:

23                         “(11) COORDINATION WITH PREMIUM TAX  
24 CREDIT.—

1           “(A) IN GENERAL.—In the case of a tax-  
2           payer who elects the application of this section  
3           for any taxable year, no credit shall be allowed  
4           under section 36B with respect to such tax-  
5           payer for such taxable year.

6           “(B) ELECTION.—Any election for this  
7           section to apply for a taxable year, once made,  
8           shall be irrevocable.”.

9           (3) ADVANCE PAYMENT.—Section 7527 of such  
10          Code is amended by adding at the end the following  
11          new subsection:

12          “(f) COORDINATION WITH ADVANCE PAYMENT OF  
13          PREMIUM TAX CREDIT.—No payment shall be made  
14          under this section on behalf of any individual with respect  
15          to whom any advance payment is made under section 1412  
16          of the Patient Protection and Affordable Care Act for the  
17          taxable year.”.

18          (4) PROCEDURES.—The Secretary of the Treas-  
19          ury shall issue such procedures and guidance as may  
20          be necessary or appropriate to coordinate, and facili-  
21          tate taxpayer choices between, advance payments  
22          under section 7527 of the Internal Revenue Code of  
23          1986 and section 1412 of the Patient Protection and  
24          Affordable Care Act.

1 (d) HEALTH PLANS OFFERED THROUGH EXCHANGE  
2 TREATED AS QUALIFIED HEALTH INSURANCE.—Para-  
3 graph (1) of section 35(e) of such Code is amended by  
4 adding at the end the following new subparagraph:

5 “(L) Coverage under a qualified health  
6 plan which was enrolled in through an Ex-  
7 change established under title I of the Patient  
8 Protection and Affordable Care Act.”.

9 (e) EFFECTIVE DATE.—

10 (1) IN GENERAL.—The amendments made by  
11 this section shall apply to coverage months begin-  
12 ning after December 31, 2013.

13 (2) ADVANCE PAYMENT PROVISIONS.—The  
14 amendment made by subsection (c)(3) shall apply to  
15 certificates issued after the date of the enactment of  
16 this Act.

17 **SEC. 232. TAA PRE-CERTIFICATION RULE FOR PURPOSES**  
18 **OF DETERMINING WHETHER THERE IS A 63-**  
19 **DAY LAPSE IN CREDITABLE COVERAGE.**

20 (a) IN GENERAL.—The following provisions are each  
21 amended by striking “January 1, 2014” and inserting  
22 “January 1, 2021”:

23 (1) Section 9801(c)(2)(D) of the Internal Rev-  
24 enue Code of 1986.

1           (2) Section 701(c)(2)(C) of the Employee Re-  
2           tirement Income Security Act of 1974.

3           (3) Section 2701(c)(2)(C) of the Public Health  
4           Service Act (as in effect for plan years beginning be-  
5           fore January 1, 2014).

6           (4) Section 2704(c)(2)(C) of the Public Health  
7           Service Act (as in effect for plan years beginning on  
8           or after January 1, 2014).

9           (b) EFFECTIVE DATE.—

10           (1) IN GENERAL.—The amendments made by  
11           this section shall apply to plan years beginning after  
12           December 31, 2013.

13           (2) TRANSITIONAL RULES.—

14           (A) BENEFIT DETERMINATIONS.—Not-  
15           withstanding the amendments made by this sec-  
16           tion (and the provisions of law amended there-  
17           by), a plan shall not be required to modify ben-  
18           efit determinations for the period beginning on  
19           January 1, 2014, and ending 30 days after the  
20           date of the enactment of this Act, but a plan  
21           shall not fail to be qualified health insurance  
22           within the meaning of section 35(e) of the In-  
23           ternal Revenue Code of 1986 during this period  
24           merely due to such failure to modify benefit de-  
25           terminations.

1           (B) GUIDANCE CONCERNING PERIODS BE-  
2           FORE 30 DAYS AFTER ENACTMENT.—Except as  
3           provided in subparagraph (A), the Secretary of  
4           the Treasury (or his designee), in consultation  
5           with the Secretary of Health and Human Serv-  
6           ices and the Secretary of Labor, may issue reg-  
7           ulations or other guidance regarding the scope  
8           of the application of the amendments made by  
9           this section to periods before the date which is  
10          30 days after the date of the enactment of this  
11          Act.

12          (C) SPECIAL RULE RELATING TO CERTAIN  
13          LOSS OF COVERAGE.—In the case of a TAA-re-  
14          lated loss of coverage (as defined in section  
15          4980B(f)(5)(C)(iv) of the Internal Revenue  
16          Code of 1986) that occurs during the period be-  
17          ginning on January 1, 2014, and ending 30  
18          days after the date of the enactment of this  
19          Act, the 7-day period described in section  
20          9801(c)(2)(D) of the Internal Revenue Code of  
21          1986, section 701(c)(2)(C) of the Employee Re-  
22          tirement Income Security Act of 1974, and sec-  
23          tion 2701(c)(2)(C) of the Public Health Service  
24          Act shall be extended until 30 days after such  
25          date of enactment.



1 **SEC. 233. EXTENSION OF COBRA BENEFITS FOR CERTAIN**  
2 **TAA-ELIGIBLE INDIVIDUALS AND PBGC RE-**  
3 **CIPIENTS.**

4 (a) IN GENERAL.—The following provisions are each  
5 amended by striking “January 1, 2014” and inserting  
6 “January 1, 2021”:

7 (1) Section 4980B(f)(2)(B)(i)(V) of the Inter-  
8 nal Revenue Code of 1986.

9 (2) Section 4980B(f)(2)(B)(i)(VI) of such  
10 Code.

11 (3) Section 602(2)(A)(v) of the Employee Re-  
12 tirement Income Security Act of 1974.

13 (4) Section 602(2)(A)(vi) of such Act.

14 (5) Section 2202(2)(A)(iv) of the Public Health  
15 Service Act.

16 (b) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to periods of coverage which would  
18 (without regard to the amendments made by this section)  
19 end on or after the date which is 30 days after the date  
20 of the enactment of this Act.

21 **Subtitle E—Other Provisions**

22 **SEC. 241. CUSTOMS USER FEES.**

23 (a) IN GENERAL.—Section 13031(j)(3) of the Con-  
24 solidated Omnibus Budget Reconciliation Act of 1985 (19  
25 U.S.C. 58c(j)(3)) is amended—

1           (1) in subparagraph (B)(i), by striking “Sep-  
2           tember 30, 2024” and inserting “September 30,  
3           2025”; and

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

5           *“(D) Fees may be charged under paragraphs (9) and*  
6           *(10) of subsection (a) during the period beginning on July*  
7           *29, 2025, and ending on September 30, 2025.”.*

8           (b) RATE FOR MERCHANDISE PROCESSING FEES.—

9           Section 503 of the United States–Korea Free Trade  
10          Agreement Implementation Act (Public Law 112–41; 125  
11          Stat. 460) is amended by adding at the end the following:

12          *“(c) FURTHER ADDITIONAL PERIOD.—For the period*  
13          *beginning on July 15, 2025, and ending on September 30,*  
14          *2025, section 13031(a)(9) of the Consolidated Omnibus*  
15          *Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(9))*  
16          *shall be applied and administered—*

17                  *“(1) in subparagraph (A), by substituting*  
18                  *‘0.3464’ for ‘0.21’; and*

19                  *“(2) in subparagraph (B)(i), by substituting*  
20                  *‘0.3464’ for ‘0.21’.”.*

1 **SEC. 242. CHILD TAX CREDIT NOT REFUNDABLE FOR TAX-**  
2 **PAYERS ELECTING TO EXCLUDE FOREIGN**  
3 **EARNED INCOME FROM TAX.**

4 (a) IN GENERAL.—Section 24(d) of the Internal Rev-  
5 enue Code of 1986 is amended by adding at the end the  
6 following new paragraph:

7 “(5) *EXCEPTION FOR TAXPAYERS EXCLUDING*  
8 *FOREIGN EARNED INCOME.*—*Paragraph (1) shall not*  
9 *apply to any taxpayer for any taxable year if such*  
10 *taxpayer elects to exclude any amount from gross in-*  
11 *come under section 911 for such taxable year.”.*

12 (b) EFFECTIVE DATE.—The amendment made by  
13 this section shall apply to taxable years beginning after  
14 December 31, 2014.

15 **SEC. 243. TIME FOR PAYMENT OF CORPORATE ESTIMATED**  
16 **TAXES.**

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

21 (1) the amount of any required installment of  
22 corporate estimated tax which is otherwise due in  
23 July, August, or September of 2020 shall be in-  
24 creased by 2.75 percent of such amount (determined  
25 without regard to any increase in such amount not  
26 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. 244. COVERAGE AND PAYMENT FOR RENAL DIALYSIS**  
6                   **SERVICES FOR INDIVIDUALS WITH ACUTE**  
7                   **KIDNEY INJURY.**

8           (a) **COVERAGE.**—Section 1861(s)(2)(F) of the Social  
9           Security Act (42 U.S.C. 1395x(s)(2)(F)) is amended by  
10          inserting before the semicolon the following: “, including  
11          such renal dialysis services furnished on or after January  
12          1, 2017, by a renal dialysis facility or provider of services  
13          paid under section 1881(b)(14) to an individual with acute  
14          kidney injury (as defined in section 1834(r)(2))”.

15          (b) **PAYMENT.**—Section 1834 of the Social Security  
16          Act (42 U.S.C. 1395m) is amended by adding at the end  
17          the following new subsection:

18                “(r) *PAYMENT FOR RENAL DIALYSIS SERVICES FOR*  
19                *INDIVIDUALS WITH ACUTE KIDNEY INJURY.*—

20                    “(1) *PAYMENT RATE.*—*In the case of renal dialy-*  
21                    *sis services (as defined in subparagraph (B) of section*  
22                    *1881(b)(14)) furnished under this part by a renal di-*  
23                    *alysis facility or provider of services paid under such*  
24                    *section during a year (beginning with 2017) to an in-*  
25                    *dividual with acute kidney injury (as defined in*

1        *paragraph (2)), the amount of payment under this*  
2        *part for such services shall be the base rate for renal*  
3        *dialysis services determined for such year under such*  
4        *section, as adjusted by any applicable geographic ad-*  
5        *justment factor applied under subparagraph*  
6        *(D)(iv)(II) of such section and may be adjusted by the*  
7        *Secretary (on a budget neutral basis for payments*  
8        *under this paragraph) by any other adjustment factor*  
9        *under subparagraph (D) of such section.*

10            *“(2) INDIVIDUAL WITH ACUTE KIDNEY INJURY*  
11        *DEFINED.—In this subsection, the term ‘individual*  
12        *with acute kidney injury’ means an individual who*  
13        *has acute loss of renal function and does not receive*  
14        *renal dialysis services for which payment is made*  
15        *under section 1881(b)(14).”.*

16        **SEC. 245. CLARIFICATION OF 6-YEAR STATUTE OF LIMITA-**  
17                            **TIONS IN CASE OF OVERSTATEMENT OF**  
18                            **BASIS.**

19        (a) IN GENERAL.—Subparagraph (B) of section  
20        6501(e)(1) of the Internal Revenue Code of 1986 is  
21        amended—

22            (1) by striking “and” at the end of clause (i),  
23        by redesignating clause (ii) as clause (iii), and by in-  
24        serting after clause (i) the following new clause:

1                   “(ii) An understatement of gross in-  
2                   come by reason of an overstatement of un-  
3                   recovered cost or other basis is an omission  
4                   from gross income; and”, and

5                   (2) by inserting “(other than in the case of an  
6                   overstatement of unrecovered cost or other basis)”  
7                   in clause (iii) (as so redesignated) after “In deter-  
8                   mining the amount omitted from gross income”.

9                   (b) EFFECTIVE DATE.—The amendments made by  
10 this section shall apply to—

11                   (1) returns filed after the date of the enactment  
12                   of this Act, and

13                   (2) returns filed on or before such date if the  
14                   period specified in section 6501 of the Internal Rev-  
15                   enue Code of 1986 (determined without regard to  
16                   such amendments) for assessment of the taxes with  
17                   respect to which such return relates has not expired  
18                   as of such date.

