

Union Calendar No. 362

119TH CONGRESS
1ST SESSION

H. R. 6500

[Report No. 119–416]

To extend duty-free treatment provided with respect to imports from certain countries in Africa under the African Growth and Opportunity Act, to extend customs user fees, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 9, 2025

Mr. SMITH of Missouri (for himself and Mr. SMITH of Nebraska) introduced the following bill; which was referred to the Committee on Ways and Means

DECEMBER 30, 2025

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on December 9, 2025]

A BILL

To extend duty-free treatment provided with respect to imports from certain countries in Africa under the African Growth and Opportunity Act, to extend customs user fees, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
 2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 *This Act may be cited as the “AGOA Extension Act”.*

5 **SEC. 2. EXTENSION OF PREFERENTIAL TREATMENT FOR**
 6 **CERTAIN COUNTRIES IN AFRICA UNDER AFRI-**
 7 **CAN GROWTH AND OPPORTUNITY ACT; RET-**
 8 **ROACTIVE APPLICATION.**

9 *(a) EXTENSION.—*

10 *(1) TRADE ACT OF 1974.—Section 506B of the*
 11 *Trade Act of 1974 (19 U.S.C. 2466b) is amended by*
 12 *striking “September 30, 2025” and inserting “Decem-*
 13 *ber 31, 2028”.*

14 *(2) AFRICAN GROWTH AND OPPORTUNITY ACT.—*

15 *(A) IN GENERAL.—Section 112(g) of the Af-*
 16 *rican Growth and Opportunity Act (19 U.S.C.*
 17 *3721(g)) is amended by striking “September 30,*
 18 *2025” and inserting “December 31, 2028”.*

19 *(B) REGIONAL APPAREL ARTICLE PRO-*
 20 *GRAM.—Section 112(b)(3)(A) of the African*
 21 *Growth and Opportunity Act (19 U.S.C.*
 22 *3721(b)(3)(A)) is amended—*

23 *(i) in clause (i), by striking “21 suc-*
 24 *ceeding” and inserting “24 succeeding”;*
 25 *and*

1 (ii) in clause (ii)(II), by striking “Sep-
 2 tember 30, 2025” and inserting “December
 3 31, 2028”.

4 (C) *THIRD-COUNTRY FABRIC PROGRAM.*—
 5 Section 112(c)(1) of the African Growth and Op-
 6 portunity Act (19 U.S.C. 3721(c)(1)) is amend-
 7 ed—

8 (i) in the paragraph heading, by strik-
 9 ing “SEPTEMBER 30, 2025” and inserting
 10 “DECEMBER 31, 2028”;

11 (ii) in subparagraph (A), by striking
 12 “September 30, 2025” and inserting “De-
 13 cember 31, 2028”; and

14 (iii) in subparagraph (B)(ii), by strik-
 15 ing “September 30, 2025” and inserting
 16 “December 31, 2028”.

17 (b) *RETROACTIVE APPLICATION.*—

18 (1) *IN GENERAL.*—Notwithstanding section 514
 19 of the Tariff Act of 1930 (19 U.S.C. 1514) or any
 20 other provision of law, and subject to paragraph (2),
 21 any entry of a covered article to which duty-free
 22 treatment or other preferential treatment under sec-
 23 tion 506A of the Trade Act of 1974 (19 U.S.C. 2466a)
 24 would have applied if the entry had been made on
 25 September 30, 2025, that was made—

1 (A) after September 30, 2025, and
2 (B) before the date of the enactment of this
3 Act,
4 shall be liquidated or reliquidated as though such
5 entry occurred on the date of the enactment of this
6 Act.

7 (2) *REQUESTS.*—A liquidation or reliquidation
8 may be made under paragraph (1) with respect to an
9 entry only if a request therefor is filed with the Com-
10 missioner of U.S. Customs and Border Protection not
11 later than 180 days after the date of the enactment
12 of this Act that contains sufficient information to en-
13 able such Commissioner—

14 (A) to locate the entry; or
15 (B) to reconstruct the entry if it cannot be
16 located.

17 (3) *PAYMENT OF AMOUNTS OWED.*—Any
18 amounts owed by the United States pursuant to the
19 liquidation or reliquidation of an entry of a covered
20 article under paragraph (1) shall be paid, without in-
21 terest of any kind, not later than 90 days after the
22 date of the liquidation or reliquidation (as the case
23 may be).

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

(A) *COVERED ARTICLE*.—The term “covered article” means an article from a country that is designated by the President as a beneficiary sub-Saharan African country under section 104 of the African Growth and Opportunity Act (19 U.S.C. 3703) as of the day before the date of the enactment of this Act.

(B) *ENTRY*.—The term “entry” includes a withdrawal from warehouse for consumption.

SEC. 3. EXTENSION OF CUSTOMS USER FEES.

(a) *IN GENERAL*.—Section 13031(j)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3)) is amended—

(1) in subparagraph (A), by striking “September 30, 2031” and inserting “December 31, 2031”; and

(2) in subparagraph (B)(i), by striking “September 30, 2031” and inserting “December 31, 2031”.

(b) *RATE FOR MERCHANDISE PROCESSING FEES*.—Section 503 of the United States-Korea Free Trade Agreement Implementation Act (19 U.S.C. 3805 note) is amended by striking “September 30, 2031” and inserting “December 31, 2031”.

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