

119TH CONGRESS  
2D SESSION

# H. R. 7615

To require the Commissioner of U.S. Customs and Border Protection to refund tariffs collected under the International Emergency Economic Powers Act, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 20, 2026

Mr. HORSFORD (for himself, Mr. THOMPSON of California, Mr. LARSON of Connecticut, Ms. SEWELL, Mr. DAVIS of Illinois, Mr. CARTER of Louisiana, Ms. ROSS, Mr. STANTON, Ms. STANSBURY, Mr. AMO, Mr. KENNEDY of New York, Ms. NORTON, Mrs. FLETCHER, Ms. SCHOLTEN, Ms. FRIEDMAN, and Mr. NEAL) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To require the Commissioner of U.S. Customs and Border Protection to refund tariffs collected under the International Emergency Economic Powers Act, 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 “Restoring Economic  
5       Lifelines for Independent Enterprises and Family Busi-  
6       nesses Act” or the “RELIEF Act”.

1 **SECTION 2. REFUND REQUIRED.**

2 (a) IN GENERAL.—Not later than 90 days after the  
3 date of the enactment of this Act and notwithstanding sec-  
4 tion 514 of the Tariff Act of 1930 (19 U.S.C. 1514) or  
5 any other provision of law, the Commissioner of U.S. Cus-  
6 toms and Border Protection shall take such steps as may  
7 be necessary to liquidate or reliquidate all entries with re-  
8 spect to which any amounts were collected on or after Jan-  
9 uary 1, 2025, in the form of a tariff or other duty imposed  
10 under the International Emergency Economic Powers Act  
11 (50 U.S.C. 1701 et seq.) and refund all such amounts to  
12 the importer of record.

13 (b) NO APPLICATION REQUIRED.—The Commis-  
14 sioner shall carry out the liquidations and reliquidations  
15 required by subsection (a) without requiring any importer  
16 of record to file an application or protest to be eligible  
17 for the refunds required by such subsection, and shall use  
18 all information otherwise available to the Commissioner to  
19 calculate and disburse the amounts owed.

20 (c) ENTRY DEFINED.—For purposes of this section,  
21 the term “entry” includes a withdrawal from warehouse  
22 for consumption.

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