

119TH CONGRESS  
1ST SESSION

# S. 1867

To provide for phase-out of de minimis treatment under the Tariff Act of 1930, and for other purposes.

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IN THE SENATE OF THE UNITED STATES

MAY 22, 2025

Mr. WHITEHOUSE (for himself and Mr. GRAHAM) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To provide for phase-out of de minimis treatment under  
the Tariff Act of 1930, 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 “Closing the De Mini-  
5 mis Loophole Act”.

6 **SEC. 2. ELIMINATION OF DE MINIMIS TREATMENT UNDER**  
7 **THE TARIFF ACT OF 1930.**

8 (a) IN GENERAL.—Section 321(a)(2) of the Tariff  
9 Act of 1930 (19 U.S.C. 1321(a)(2)) is amended—

1           (1) in subparagraph (B), by striking “, or” and  
2       inserting “; and”; and

3           (2) by striking subparagraph (C) and all that  
4       follows through “subdivision (2); and”.

5       (b) DELAYED APPLICABILITY DATE.—The amend-  
6       ments made by this section shall take effect on the date  
7       of the enactment of this Act and apply—

8           (1) with respect to articles originating in China,  
9       beginning on the date of the enactment of this Act,  
10      except with respect to such articles that were loaded  
11      onto a vessel at the port of loading, or in transit on  
12      the final mode of transport prior to entry into the  
13      United States, during the 3-day period ending on  
14      such date of enactment; and

15          (2) with respect to articles originating in any  
16      other country, to such articles entered, or withdrawn  
17      from warehouse for consumption, on or after the  
18      date that is 120 days after the date of the enact-  
19      ment of this Act.

20      (c) RULEMAKING REQUIRED.—Pursuant to the au-  
21      thority under section 251 of the Revised Statutes (19  
22      U.S.C. 66) and any other applicable provision of law, the  
23      Secretary of the Treasury shall, during the 120-day period  
24      beginning on the date of the enactment of this Act, carry  
25      out a rulemaking process to—

1           (1) consistently implement the termination of  
2           privileges with respect to entry of articles that were  
3           authorized under section 321(a)(2)(C) of the Tariff  
4           Act of 1930 (19 U.S.C. 1321(a)(2)(C)) before the  
5           date of the enactment of this Act, including with re-  
6           spect to entry procedures;

7           (2) ensure that data requirements and entry  
8           procedures for informal modes of entry are sufficient  
9           to ensure the effective enforcement of the laws of the  
10          United States and the efficient and accurate collec-  
11          tion of duties, fees, and taxes, including by requiring  
12          entities making entry of an article under any of  
13          chapters 50 through 63 of the Harmonized Tariff  
14          Schedule of the United States (HTS) to provide an  
15          identification of the HTS heading number or sub-  
16          heading number, including at the 10-digit level if ap-  
17          plicable; and

18          (3) ensure that regulations and guidance estab-  
19          lishing, implementing, and collecting penalties and  
20          liabilities associated with informal entry are suffi-  
21          cient to deter unlawful or fraudulent activity and to  
22          ensure the exercise of reasonable care in completing  
23          and providing accurate documentation.

24          (d) INTERNATIONAL POSTAL AGREEMENTS.—In the  
25          case of shipments, the entry or release of which would

1 have been made under section 321(a)(2)(C) of the Tariff  
2 Act of 1930 (19 U.S.C. 1321(a)(2)(C)) before the date  
3 of the enactment of this Act, that are sent to the United  
4 States through the international postal network, the Sec-  
5 retary of the Treasury, in consultation with the Post-  
6 master General, shall determine appropriate fees and pro-  
7 cedures to ensure, to the extent feasible, consistency be-  
8 tween the treatment of shipments by the U.S. Postal Serv-  
9 ice and other shipments, and may prescribe such changes  
10 through regulation.

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