

119TH CONGRESS  
2D SESSION

# S. 3905

To provide for the refund of duties imposed under the International  
Emergency Economic Powers Act.

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IN THE SENATE OF THE UNITED STATES

FEBRUARY 24, 2026

Mr. WYDEN (for himself, Mr. MARKEY, Mrs. SHAHEEN, Mr. LUJÁN, Ms. HIRONO, Mr. COONS, Mr. HICKENLOOPER, Mr. KING, Ms. ALSOBROOKS, Mr. KIM, Ms. CANTWELL, Ms. ROSEN, Mr. DURBIN, Mr. KAINE, Mr. PADILLA, Mr. WARNER, Mr. SCHIFF, Mr. BLUMENTHAL, Mr. SCHUMER, Mrs. MURRAY, Mr. VAN HOLLEN, Mr. BENNET, Mr. PETERS, Ms. BLUNT ROCHESTER, Mr. MERKLEY, and Mr. WARNOCK) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To provide for the refund of duties imposed under the  
International Emergency Economic Powers Act.

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 “Tariff Refund Act of  
5 2026”.

6 **SEC. 2. SENSE OF CONGRESS.**

7 It is the sense of Congress that—

1           (1) in light of the holding by the Supreme  
2 Court that duties imposed under the International  
3 Emergency Economic Powers Act (50 U.S.C. 1701  
4 et seq.) are unlawful, the Commissioner of U.S. Cus-  
5 toms and Border Protection must pay refunds of  
6 those unlawfully collected duties;

7           (2) the Commissioner should process those re-  
8 funds as swiftly as possible and without imposing  
9 additional requirements that disproportionately  
10 hinder individuals and small businesses from obtain-  
11 ing refunds; and

12           (3) importers, wholesalers, and larger busi-  
13 nesses, especially those that raised prices or passed  
14 on direct costs from those unlawful duties while they  
15 were in place, should pass on the refunds to their  
16 customers, including small businesses and families  
17 impacted by those duties.

18 **SEC. 3. REFUND OF DUTIES IMPOSED UNDER INTER-**  
19 **NATIONAL EMERGENCY ECONOMIC POWERS**  
20 **ACT.**

21           (a) IN GENERAL.—Notwithstanding section 514 of  
22 the Tariff Act of 1930 (19 U.S.C. 1514) or any other pro-  
23 vision of law, the Commissioner of U.S. Customs and Bor-  
24 der Protection shall, not later than 180 days after the date  
25 of the enactment of this Act, refund, with interest, to each

1 importer of a covered article all duties imposed under the  
2 International Emergency Economic Powers Act (50  
3 U.S.C. 1701 et seq.) and paid with respect to the article.

4 (b) RELIQUIDATION AUTHORITY.—In the case of an  
5 entry of a covered article that was liquidated before the  
6 date of the enactment of this Act, the Commissioner shall  
7 reliquidate the entry at the rate of duty applicable to the  
8 article in the absence of any duty imposed under the Inter-  
9 national Emergency Economic Powers Act (50 U.S.C.  
10 1701 et seq.) in order to pay a refund required under sub-  
11 section (a).

12 (c) PRIORITIZATION OF SMALL BUSINESSES.—The  
13 Commissioner shall, to the extent practicable, prioritize  
14 the payment of refunds under subsection (a) to small busi-  
15 ness concerns.

16 (d) OUTREACH TO SMALL BUSINESSES.—The Com-  
17 missioner shall coordinate with the Administrator of the  
18 Small Business Administration to disseminate information  
19 to small business concerns about the payment of refunds  
20 under subsection (a), including any required documenta-  
21 tion, actions small business concerns should take, and the  
22 expected timeline for refunds.

23 (e) REPORTS REQUIRED.—Not later than 30 days  
24 after the date of the enactment of this Act, and every 30  
25 days thereafter until the payment of all refunds required

1 under subsection (a) has been completed, the Commis-  
2 sioner shall submit to the Committee on Finance and the  
3 Committee on Small Business and Entrepreneurship of  
4 the Senate and the Committee on Ways and Means and  
5 the Committee on Small Business of the House of Rep-  
6 resentatives a report on the implementation of this section  
7 that includes—

8           (1) a statement of the number of refunds issued  
9           and the amount of duties refunded under subsection  
10          (a) during the 30-day period preceding submission  
11          of the report, including a breakdown between small  
12          business concerns and other business concerns; and

13          (2) an estimate of the time anticipated to be re-  
14          quired to complete the payment of refunds of all du-  
15          ties under subsection (a).

16          (f) GUIDANCE ON DRAWBACKS.—Not later than 60  
17          days after the date of the enactment of this Act, the Com-  
18          missioner shall issue guidance with respect to how to ad-  
19          dress claims for drawback under section 313 of the Tariff  
20          Act of 1930 (19 U.S.C. 1313) of duties described in sub-  
21          section (a).

22          (g) DEFINITIONS.—In this section:

23                (1) COVERED ARTICLE.—The term “covered ar-  
24                ticle” means an article with respect to which the  
25                President imposed duties under the International

1       Emergency Economic Powers Act (50 U.S.C. 1701  
2       et seq.).

3           (2) ENTER; ENTRY.—The terms “enter” and  
4       “entry” include a withdrawal from warehouse for  
5       consumption.

6           (3) SMALL BUSINESS CONCERN.—The term  
7       “small business concern” has the meaning given  
8       that term in section 3 of the Small Business Act (15  
9       U.S.C. 632).

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