

119TH CONGRESS
2D SESSION

S. 5390

To terminate and refund certain duties imposed by the President, and for other purposes.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 14, 2026

Mr. SCHUMER (for himself, Mr. WYDEN, Mr. KAINE, Mr. COONS, Ms. SLOTKIN, Ms. CANTWELL, Mrs. MURRAY, Ms. KLOBUCHAR, Mr. WARNER, Mrs. GILLIBRAND, Mr. KING, Mr. WELCH, Mr. BLUMENTHAL, Mr. REED, Mr. PETERS, Mrs. SHAHEEN, Ms. ALSOBROOKS, Ms. HIRONO, Mr. MERKLEY, Mr. VAN HOLLEN, Mr. KIM, Mr. BENNET, Mr. PADILLA, Mr. GALLEG0, Ms. ROSEN, Mr. LUJÁN, Mr. SCHATZ, Mr. SCHIFF, and Ms. DUCKWORTH) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To terminate and refund certain duties imposed by the President, 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 “End Trump’s Tariff
5 Tax Act”.

1 **SEC. 2. TERMINATION OF DUTIES IMPOSED PURSUANT TO**
2 **FORCED LABOR IMPORT PROHIBITION IN-**
3 **VESTIGATION.**

4 (a) IN GENERAL.—Notwithstanding any other provi-
5 sion of law, no duties imposed before, on, or after the date
6 of the enactment of this Act pursuant to the investigations
7 described in subsection (b) shall have any force or effect
8 on or after that date.

9 (b) INVESTIGATIONS DESCRIBED.—The investiga-
10 tions described in this subsection are investigations—

11 (1) conducted pursuant to title III of the Trade
12 Act of 1974 (19 U.S.C. 2411 et seq.) with respect
13 to the alleged failure of various countries to impose
14 and effectively enforce a prohibition on the importa-
15 tion of goods produced with forced labor; and

16 (2) notice of action with respect to which was
17 published in the Federal Register on July 28, 2026
18 (91 Fed. Reg. 47318).

19 **SEC. 3. REPEAL OF BALANCE-OF-PAYMENTS AUTHORITY.**

20 (a) IN GENERAL.—Section 122 of the Trade Act of
21 1974 (19 U.S.C. 2132) is repealed.

22 (b) CLERICAL AMENDMENT.—The table of contents
23 for the Trade Act of 1974 is amended by striking the item
24 relating to section 122.

25 (c) CONFORMING AMENDMENT.—Section 127(b) of
26 the Trade Act of 1974 (19 U.S.C. 2137(b)) is amended,

1 in the matter preceding subparagraph (A), by striking
 2 “(and from any action under section 122(c))”.

3 (d) EFFECTIVE DATE; TERMINATION OF DUTIES.—

4 (1) EFFECTIVE DATE.—The amendments made
 5 by this section shall take effect on August 1, 2026.

6 (2) TERMINATION OF DUTIES.—Any duties im-
 7 posed under section 122 of the Trade Act of 1974
 8 before the date of the enactment of this Act shall
 9 have no force or effect on or after that date.

10 **SEC. 4. REPEAL OF AUTHORITY TO IMPOSE DUTIES IN RE-**
 11 **SPONSE TO DISCRIMINATION BY FOREIGN**
 12 **COUNTRIES.**

13 (a) IN GENERAL.—Section 338 of the Tariff Act of
 14 1930 (19 U.S.C. 1338) is repealed.

15 (b) CONFORMING AMENDMENT.—Section 337(m) of
 16 the Tariff Act of 1930 (19 U.S.C. 1337(m)) is amended
 17 by striking “and sections 338 and 340”.

18 (c) EFFECTIVE DATE; TERMINATION OF DUTIES.—

19 (1) EFFECTIVE DATE.—The amendments made
 20 by this section shall take effect on August 1, 2026.

21 (2) TERMINATION OF DUTIES.—Any duties im-
 22 posed under section 338 of the Tariff Act of 1930
 23 before the date of the enactment of this Act shall
 24 have no force or effect on or after that date.

1 **SEC. 5. REFUND OF DUTIES.**

2 (a) IN GENERAL.—Notwithstanding section 514 of
3 the Tariff Act of 1930 (19 U.S.C. 1514) or any other pro-
4 vision of law, the Commissioner of U.S. Customs and Bor-
5 der Protection shall, not later than 30 days after the date
6 of the enactment of this Act, automatically refund, with
7 interest, to each importer of an article with respect to
8 which a duty described in subsection (b) was collected dur-
9 ing the period specified in subsection (c) all such duties
10 paid by the importer with respect to the article.

11 (b) DUTIES DESCRIBED.—A duty described in this
12 subsection is a duty imposed before the date of the enact-
13 ment of this Act—

14 (1) pursuant to an investigation described in
15 section 2(b);

16 (2) under section 122 of the Trade Act of 1974
17 (19 U.S.C. 2132); or

18 (3) under section 338 of the Tariff Act of 1930
19 (19 U.S.C. 1338).

20 (c) PERIOD SPECIFIED.—The period specified in this
21 subsection is—

22 (1) in the case of a duty described in paragraph
23 (1) of subsection (b), the period beginning on July
24 23, 2026, and ending on the date of the enactment
25 of this Act; and

1 (2) in the case of a duty described in paragraph
2 (2) or (3) of that subsection, the period beginning
3 on August 1, 2026, and ending on such date of en-
4 actment.

5 (d) RELIQUIDATION AUTHORITY.—In the case of an
6 entry that was liquidated before the date of the enactment
7 of this Act of an article subject to a duty described in
8 subsection (b) that was collected during the period speci-
9 fied in subsection (c), the Commissioner shall reliquidate
10 the entry at the rate of duty applicable to the article in
11 the absence of any duty described in subsection (b) in
12 order to pay a refund required under subsection (a).

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

17 (f) NO REQUEST OR DOCUMENTATION REQUIRED.—
18 In carrying out this section, the Commissioner may not
19 require an importer to make an explicit request for a re-
20 fund under subsection (a) or to submit documentation in
21 order to receive such a refund.

22 (g) DEFINITIONS.—In this section:

23 (1) ENTER; ENTRY.—The terms “enter” and
24 “entry” include a withdrawal from warehouse for
25 consumption.

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

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