

## Trade Preferences Extension Act of 2015

[Public Law 114–27]

[As Amended Through P.L. 115–123, Enacted February 9, 2018]

【Currency: This publication is a compilation of the text of Public Law 114-27. It was last amended by the public law listed in the As Amended Through note above and below at the bottom of each page of the pdf version and reflects current law through the date of the enactment of the public law listed at <https://www.govinfo.gov/app/collection/comps/>】

【Note: While this publication does not represent an official version of any Federal statute, substantial efforts have been made to ensure the accuracy of its contents. The official version of Federal law is found in the United States Statutes at Large and in the United States Code. The legal effect to be given to the Statutes at Large and the United States Code is established by statute (1 U.S.C. 112, 204).】

AN ACT To extend the African Growth and Opportunity Act, the Generalized System of Preferences, the preferential duty treatment program for Haiti, and for other purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

### SECTION 1. [19 U.S.C. 2101 note] SHORT TITLE; TABLE OF CONTENTS.

(a) SHORT TITLE.—This Act may be cited as the “Trade Preferences Extension Act of 2015”.

(b) TABLE OF CONTENTS.—The table of contents for this Act is as follows:

Sec. 1. Short title; table of contents.

#### TITLE I—EXTENSION OF AFRICAN GROWTH AND OPPORTUNITY ACT

Sec. 101. Short title.

Sec. 102. Findings.

Sec. 103. Extension of African Growth and Opportunity Act.

Sec. 104. Modifications of rules of origin for duty-free treatment for articles of beneficiary sub-Saharan African countries under Generalized System of Preferences.

Sec. 105. Monitoring and review of eligibility under Generalized System of Preferences.

Sec. 106. Promotion of the role of women in social and economic development in sub-Saharan Africa.

Sec. 107. Biennial AGOA utilization strategies.

Sec. 108. Deepening and expanding trade and investment ties between sub-Saharan Africa and the United States.

Sec. 109. Agricultural technical assistance for sub-Saharan Africa.

Sec. 110. Reports.

Sec. 111. Technical amendments.

Sec. 112. Definitions.

#### TITLE II—EXTENSION OF GENERALIZED SYSTEM OF PREFERENCES

Sec. 201. Extension of Generalized System of Preferences.

Sec. 202. Authority to designate certain cotton articles as eligible articles only for least-developed beneficiary developing countries under Generalized System of Preferences.

**Sec. 1** **Trade Preferences Extension Act of 2015** **2**

- Sec. 203. Application of competitive need limitation and waiver under Generalized System of Preferences with respect to articles of beneficiary developing countries exported to the United States during calendar year 2014.
- Sec. 204. Eligibility of certain luggage and travel articles for duty-free treatment under the Generalized System of Preferences.

**TITLE III—EXTENSION OF PREFERENTIAL DUTY TREATMENT PROGRAM FOR HAITI**

- Sec. 301. Extension of preferential duty treatment program for Haiti.

**TITLE IV—EXTENSION OF TRADE ADJUSTMENT ASSISTANCE**

- Sec. 401. Short title.
- Sec. 402. Application of provisions relating to trade adjustment assistance.
- Sec. 403. Extension of trade adjustment assistance program.
- Sec. 404. Performance measurement and reporting.
- Sec. 405. Applicability of trade adjustment assistance provisions.
- Sec. 406. Sunset provisions.
- Sec. 407. Extension and modification of Health Coverage Tax Credit.

**TITLE V—IMPROVEMENTS TO ANTIDUMPING AND COUNTERVAILING DUTY LAWS**

- Sec. 501. Short title.
- Sec. 502. Consequences of failure to cooperate with a request for information in a proceeding.
- Sec. 503. Definition of material injury.
- Sec. 504. Particular market situation.
- Sec. 505. Distortion of prices or costs.
- Sec. 506. Reduction in burden on Department of Commerce by reducing the number of voluntary respondents.
- Sec. 507. Application to Canada and Mexico.

**TITLE VI—TARIFF CLASSIFICATION OF CERTAIN ARTICLES**

- Sec. 601. Tariff classification of recreational performance outerwear.<sup>1</sup>
- Sec. 602. Duty treatment of protective active footwear.

**TITLE VII—MISCELLANEOUS PROVISIONS**

- Sec. 701. Report on contribution of trade preference programs to reducing poverty and eliminating hunger.

**TITLE VIII—OFFSETS**

- Sec. 801. Customs user fees extension.
- Sec. 802. Additional customs user fees extension.
- Sec. 803. Time for payment of corporate estimated taxes.<sup>1</sup>
- Sec. 804. Payee statement required to claim certain education tax benefits.
- Sec. 805. Special rule for educational institutions unable to collect TINs of individuals with respect to higher education tuition and related expenses.
- Sec. 806. Penalty for failure to file correct information returns and provide payee statements.
- Sec. 807. Child tax credit not refundable for taxpayers electing to exclude foreign earned income from tax.
- Sec. 808. Coverage and payment for renal dialysis services for individuals with acute kidney injury.

<sup>1</sup>Section 912(a) of Public Law 114–125 repealed section 601 without providing for a conforming amendment to strike the item relating to such section in the table of sections.

<sup>1</sup>Section 41118 of Public Law 115–123 repealed section 803 without providing for a conforming amendment to strike the item relating to such section in the table of sections.

## TITLE I—EXTENSION OF AFRICAN GROWTH AND OPPORTUNITY ACT

### SEC. 101. [19 U.S.C. 3701 note] SHORT TITLE.

This title may be cited as the “AGOA Extension and Enhancement Act of 2015”.

### SEC. 102. [19 U.S.C. 3701 note] FINDINGS.

Congress finds the following:

(1) Since its enactment, the African Growth and Opportunity Act has been the centerpiece of trade relations between the United States and sub-Saharan Africa and has enhanced trade, investment, job creation, and democratic institutions throughout Africa.

(2) Trade and investment, as facilitated by the African Growth and Opportunity Act, promote economic growth, development, poverty reduction, democracy, the rule of law, and stability in sub-Saharan Africa.

(3) Trade between the United States and sub-Saharan Africa has more than tripled since the enactment of the African Growth and Opportunity Act in 2000, and United States direct investment in sub-Saharan Africa has grown almost sixfold.

(4) It is in the interest of the United States to engage and compete in emerging markets in sub-Saharan African countries, to boost trade and investment between the United States and sub-Saharan African countries, and to renew and strengthen the African Growth and Opportunity Act.

(5) The long-term economic security of the United States is enhanced by strong economic and political ties with the fastest-growing economies in the world, many of which are in sub-Saharan Africa.

(6) It is a goal of the United States to further integrate sub-Saharan African countries into the global economy, stimulate economic development in Africa, and diversify sources of growth in sub-Saharan Africa.

(7) To that end, implementation of the Agreement on Trade Facilitation of the World Trade Organization would strengthen regional integration efforts in sub-Saharan Africa and contribute to economic growth in the region.

(8) The elimination of barriers to trade and investment in sub-Saharan Africa, including high tariffs, forced localization requirements, restrictions on investment, and customs barriers, will create opportunities for workers, businesses, farmers, and ranchers in the United States and sub-Saharan African countries.

(9) The elimination of such barriers will improve utilization of the African Growth and Opportunity Act and strengthen regional and global integration, accelerate economic growth in sub-Saharan Africa, and enhance the trade relationship between the United States and sub-Saharan Africa.

**SEC. 103. EXTENSION OF AFRICAN GROWTH AND OPPORTUNITY ACT.**

(a) **IN GENERAL.**—Section 506B of the Trade Act of 1974 (19 U.S.C. 2466b) is amended by striking “September 30, 2015” and inserting “September 30, 2025”.

(b) **AFRICAN GROWTH AND OPPORTUNITY ACT.**—

(1) **IN GENERAL.**—Section 112(g) of the African Growth and Opportunity Act (19 U.S.C. 3721(g)) is amended by striking “September 30, 2015” and inserting “September 30, 2025”.

(2) **EXTENSION OF REGIONAL APPAREL ARTICLE PROGRAM.**—Section 112(b)(3)(A) of the African Growth and Opportunity Act (19 U.S.C. 3721(b)(3)(A)) is amended—

(A) in clause (i), by striking “11 succeeding” and inserting “21 succeeding”; and

(B) in clause (ii)(II), by striking “September 30, 2015” and inserting “September 30, 2025”.

(3) **EXTENSION OF THIRD-COUNTRY FABRIC PROGRAM.**—Section 112(c)(1) of the African Growth and Opportunity Act (19 U.S.C. 3721(c)(1)) is amended—

(A) in the paragraph heading, by striking “September 30, 2015” and inserting “September 30, 2025”;

(B) in subparagraph (A), by striking “September 30, 2015” and inserting “September 30, 2025”; and

(C) in subparagraph (B)(ii), by striking “September 30, 2015” and inserting “September 30, 2025”.

**SEC. 104. MODIFICATIONS OF RULES OF ORIGIN FOR DUTY-FREE TREATMENT FOR ARTICLES OF BENEFICIARY SUB-SAHARAN AFRICAN COUNTRIES UNDER GENERALIZED SYSTEM OF PREFERENCES.**

(a) **IN GENERAL.**—Section 506A(b)(2) of the Trade Act of 1974 (19 U.S.C. 2466a(b)(2)) is amended—

(1) in subparagraph (A), by striking “and” at the end;

(2) in subparagraph (B), by striking the period at the end and inserting “; and”; and

(3) by adding at the end the following:

“(C) the direct costs of processing operations performed in one or more such beneficiary sub-Saharan African countries or former beneficiary sub-Saharan African countries shall be applied in determining such percentage.”.

(b) **APPLICABILITY TO ARTICLES RECEIVING DUTY-FREE TREATMENT UNDER TITLE V OF TRADE ACT OF 1974.**—Section 506A(b) of the Trade Act of 1974 (19 U.S.C. 2466a(b)) is amended by adding at the end the following:

“(3) **RULES OF ORIGIN UNDER THIS TITLE.**—The exceptions set forth in subparagraphs (A), (B), and (C) of paragraph (2) shall also apply to any article described in section 503(a)(1) that is the growth, product, or manufacture of a beneficiary sub-Saharan African country for purposes of any determination to provide duty-free treatment with respect to such article.”.

(c) **[19 U.S.C. 2466a note] MODIFICATIONS TO THE HARMONIZED TARIFF SCHEDULE.**—The President may proclaim such modifications as may be necessary to the Harmonized Tariff Schedule of the United States (HTS) to add the special tariff treatment symbol “D” in the “Special” subcolumn of the HTS for each article

classified under a heading or subheading with the special tariff treatment symbol “A” or “A\*” in the “Special” subcolumn of the HTS.

(d) **[19 U.S.C. 2466a note] EFFECTIVE DATE.**—The amendments made by subsections (a) and (b) take effect on the date of the enactment of this Act and apply with respect to any article described in section 503(b)(1)(B) through (G) of the Trade Act of 1974 that is the growth, product, or manufacture of a beneficiary sub-Saharan African country and that is imported into the customs territory of the United States on or after the date that is 30 days after such date of enactment.

**SEC. 105. MONITORING AND REVIEW OF ELIGIBILITY UNDER GENERALIZED SYSTEM OF PREFERENCES.**

(a) **CONTINUING COMPLIANCE.**—Section 506A(a)(3) of the Trade Act of 1974 (19 U.S.C. 2466a(a)(3)) is amended—

(1) by striking “If the President” and inserting the following:

“(A) **IN GENERAL.**—If the President”; and

(2) by adding at the end the following:

“(B) **NOTIFICATION.**—The President may not terminate the designation of a country as a beneficiary sub-Saharan African country under subparagraph (A) unless, at least 60 days before the termination of such designation, the President notifies Congress and notifies the country of the President’s intention to terminate such designation, together with the considerations entering into the decision to terminate such designation.”.

(b) **WITHDRAWAL, SUSPENSION, OR LIMITATION OF PREFERENTIAL TARIFF TREATMENT.**—Section 506A of the Trade Act of 1974 (19 U.S.C. 2466a) is amended—

(1) by redesignating subsection (c) as subsection (d); and

(2) by inserting after subsection (b) the following:

“(c) **WITHDRAWAL, SUSPENSION, OR LIMITATION OF PREFERENTIAL TARIFF TREATMENT.**—

“(1) **IN GENERAL.**—The President may withdraw, suspend, or limit the application of duty-free treatment provided for any article described in subsection (b)(1) of this section or section 112 of the African Growth and Opportunity Act with respect to a beneficiary sub-Saharan African country if the President determines that withdrawing, suspending, or limiting such duty-free treatment would be more effective in promoting compliance by the country with the requirements described in subsection (a)(1) than terminating the designation of the country as a beneficiary sub-Saharan African country for purposes of this section.

“(2) **NOTIFICATION.**—The President may not withdraw, suspend, or limit the application of duty-free treatment under paragraph (1) unless, at least 60 days before such withdrawal, suspension, or limitation, the President notifies Congress and notifies the country of the President’s intention to withdraw, suspend, or limit such duty-free treatment, together with the considerations entering into the decision to terminate such designation.”.

(c) REVIEW AND PUBLIC COMMENTS ON ELIGIBILITY REQUIREMENTS.—Section 506A of the Trade Act of 1974 (19 U.S.C. 2466a), as so amended, is further amended—

- (1) by redesignating subsection (d) as subsection (e); and
- (2) by inserting after subsection (c) the following:

“(d) REVIEW AND PUBLIC COMMENTS ON ELIGIBILITY REQUIREMENTS.—

“(1) IN GENERAL.—In carrying out subsection (a)(2), the President shall publish annually in the Federal Register a notice of review and request for public comments on whether beneficiary sub-Saharan African countries are meeting the eligibility requirements set forth in section 104 of the African Growth and Opportunity Act and the eligibility criteria set forth in section 502 of this Act.

“(2) PUBLIC HEARING.—The United States Trade Representative shall, not later than 30 days after the date on which the President publishes the notice of review and request for public comments under paragraph (1)—

“(A) hold a public hearing on such review and request for public comments; and

“(B) publish in the Federal Register, before such hearing is held, notice of—

“(i) the time and place of such hearing; and

“(ii) the time and place at which such public comments will be accepted.

“(3) PETITION PROCESS.—

“(A) IN GENERAL.—Not later than 60 days after the date of the enactment of this subsection, the President shall establish a process to allow any interested person, at any time, to file a petition with the Office of the United States Trade Representative with respect to the compliance of any country listed in section 107 of the African Growth and Opportunity Act with the eligibility requirements set forth in section 104 of such Act and the eligibility criteria set forth in section 502 of this Act.

“(B) USE OF PETITIONS.—The President shall take into account all petitions filed pursuant to subparagraph (A) in making determinations of compliance under subsections (a)(3)(A) and (c) and in preparing any reports required by this title as such reports apply with respect to beneficiary sub-Saharan African countries.

“(4) OUT-OF-CYCLE REVIEWS.—

“(A) IN GENERAL.—The President may, at any time, initiate an out-of-cycle review of whether a beneficiary sub-Saharan African country is making continual progress in meeting the requirements described in paragraph (1). The President shall give due consideration to petitions received under paragraph (3) in determining whether to initiate an out-of-cycle review under this subparagraph.

“(B) CONGRESSIONAL NOTIFICATION.—Before initiating an out-of-cycle review under subparagraph (A), the President shall notify and consult with Congress.

“(C) CONSEQUENCES OF REVIEW.—If, pursuant to an out-of-cycle review conducted under subparagraph (A), the

President determines that a beneficiary sub-Saharan African country does not meet the requirements set forth in section 104(a) of the African Growth and Opportunity Act (19 U.S.C. 3703(a)), the President shall, subject to the requirements of subsections (a)(3)(B) and (c)(2), terminate the designation of the country as a beneficiary sub-Saharan African country or withdraw, suspend, or limit the application of duty-free treatment with respect to articles from the country.

“(D) REPORTS.—After each out-of-cycle review conducted under subparagraph (A) with respect to a country, the President shall submit to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives a report on the review and any determination of the President to terminate the designation of the country as a beneficiary sub-Saharan African country or withdraw, suspend, or limit the application of duty-free treatment with respect to articles from the country under subparagraph (C).

“(E) INITIATION OF OUT-OF-CYCLE REVIEWS FOR CERTAIN COUNTRIES.—Recognizing that concerns have been raised about the compliance with section 104(a) of the African Growth and Opportunity Act (19 U.S.C. 3703(a)) of some beneficiary sub-Saharan African countries, the President shall initiate an out-of-cycle review under subparagraph (A) with respect to South Africa, the most developed of the beneficiary sub-Saharan African countries, and other beneficiary countries as appropriate, not later than 30 days after the date of the enactment of the Trade Preferences Extension Act of 2015.”

**SEC. 106. PROMOTION OF THE ROLE OF WOMEN IN SOCIAL AND ECONOMIC DEVELOPMENT IN SUB-SAHARAN AFRICA.**

(a) STATEMENT OF POLICY.—Section 103 of the African Growth and Opportunity Act (19 U.S.C. 3702) is amended—

(1) in paragraph (8), by striking “; and” and inserting a semicolon;

(2) in paragraph (9), by striking the period and inserting “; and”; and

(3) by adding at the end the following:

“(10) promoting the role of women in social, political, and economic development in sub-Saharan Africa.”

(b) ELIGIBILITY REQUIREMENTS.—Section 104(a)(1)(A) of the African Growth and Opportunity Act (19 U.S.C. 3703(a)(1)(A)) is amended by inserting “for men and women” after “rights”.

**SEC. 107. BIENNIAL AGOA UTILIZATION STRATEGIES.**

(a) IN GENERAL.—It is the sense of Congress that—

(1) beneficiary sub-Saharan African countries should develop utilization strategies on a biennial basis in order to more effectively and strategically utilize benefits available under the African Growth and Opportunity Act (in this section referred to as “AGOA utilization strategies”);

(2) United States trade capacity building agencies should work with, and provide appropriate resources to, such sub-Sa-

haran African countries to assist in developing and implementing biennial AGOA utilization strategies; and

(3) as appropriate, and to encourage greater regional integration, the United States Trade Representative should consider requesting the Regional Economic Communities to prepare biennial AGOA utilization strategies.

(b) CONTENTS.—It is further the sense of Congress that biennial AGOA utilization strategies should identify strategic needs and priorities to bolster utilization of benefits available under the African Growth and Opportunity Act. To that end, biennial AGOA utilization strategies should—

(1) review potential exports under the African Growth and Opportunity Act and identify opportunities and obstacles to increased trade and investment and enhanced poverty reduction efforts;

(2) identify obstacles to regional integration that inhibit utilization of benefits under the African Growth and Opportunity Act;

(3) set out a plan to take advantage of opportunities and address obstacles identified in paragraphs (1) and (2), improve awareness of the African Growth and Opportunity Act as a program that enhances exports to the United States, and utilize United States Agency for International Development regional trade hubs;

(4) set out a strategy to promote small business and entrepreneurship; and

(5) eliminate obstacles to regional trade and promote greater utilization of benefits under the African Growth and Opportunity Act and establish a plan to promote full regional implementation of the Agreement on Trade Facilitation of the World Trade Organization.

(c) PUBLICATION.—It is further the sense of Congress that—

(1) each beneficiary sub-Saharan African country should publish on an appropriate Internet website of such country public versions of its AGOA utilization strategy; and

(2) the United States Trade Representative should publish on the Internet website of the Office of the United States Trade Representative public versions of all AGOA utilization strategies described in paragraph (1).

**SEC. 108. [19 U.S.C. 3701 note] DEEPENING AND EXPANDING TRADE AND INVESTMENT TIES BETWEEN SUB-SAHARAN AFRICA AND THE UNITED STATES.**

It is the policy of the United States to continue to—

(1) seek to deepen and expand trade and investment ties between sub-Saharan Africa and the United States, including through the negotiation of accession by sub-Saharan African countries to the World Trade Organization and the negotiation of trade and investment framework agreements, bilateral investment treaties, and free trade agreements, as such agreements have the potential to catalyze greater trade and investment, facilitate additional investment in sub-Saharan Africa, further poverty reduction efforts, and promote economic growth;

(2) seek to negotiate agreements with individual sub-Saharan African countries as well as with the Regional Economic Communities, as appropriate;

(3) promote full implementation of commitments made under the WTO Agreement (as such term is defined in section 2(9) of the Uruguay Round Agreements Act (19 U.S.C. 3501(9)) because such actions are likely to improve utilization of the African Growth and Opportunity Act and promote trade and investment and because regular review to ensure continued compliance helps to maximize the benefits of the African Growth and Opportunity Act; and

(4) promote the negotiation of trade agreements that cover substantially all trade between parties to such agreements and, if other countries seek to negotiate trade agreements that do not cover substantially all trade, continue to object in all appropriate forums.

**SEC. 109. AGRICULTURAL TECHNICAL ASSISTANCE FOR SUB-SAHARAN AFRICA.**

Section 13 of the AGOA Acceleration Act of 2004 (19 U.S.C. 3701 note) is amended—

(1) in subsection (a)—

(A) by striking “shall identify not fewer than 10 eligible sub-Saharan African countries as having the greatest” and inserting “, through the Secretary of Agriculture, shall identify eligible sub-Saharan African countries that have”; and

(B) by striking “and complying with sanitary and phytosanitary rules of the United States” and inserting “, complying with sanitary and phytosanitary rules of the United States, and developing food safety standards”;

(2) in subsection (b)—

(A) by striking “20” and inserting “30”; and

(B) by inserting after “from those countries” the following: “, particularly from businesses and sectors that engage women farmers and entrepreneurs,”; and

(3) by adding at the end the following:

“(c) COORDINATION.—The President shall take such measures as are necessary to ensure adequate coordination of similar activities of agencies of the United States Government relating to agricultural technical assistance for sub-Saharan Africa.”.

**SEC. 110. [19 U.S.C. 3705 note] REPORTS.**

(a) IMPLEMENTATION REPORT.—

(1) IN GENERAL.—Not later than 1 year after the date of the enactment of this Act, and biennially thereafter, the President shall submit to Congress a report on the trade and investment relationship between the United States and sub-Saharan African countries and on the implementation of this title and the amendments made by this title.

(2) MATTERS TO BE INCLUDED.—The report required by paragraph (1) shall include the following:

(A) A description of the status of trade and investment between the United States and sub-Saharan Africa, includ-

ing information on leading exports to the United States from sub-Saharan African countries.

(B) Any changes in eligibility of sub-Saharan African countries during the period covered by the report.

(C) A detailed analysis of whether each such beneficiary sub-Saharan African country is continuing to meet the eligibility requirements set forth in section 104 of the African Growth and Opportunity Act and the eligibility criteria set forth in section 502 of the Trade Act of 1974.

(D) A description of the status of regional integration efforts in sub-Saharan Africa.

(E) A summary of United States trade capacity building efforts.

(F) Any other initiatives related to enhancing the trade and investment relationship between the United States and sub-Saharan African countries.

(b) **POTENTIAL TRADE AGREEMENTS REPORT.**—Not later than 1 year after the date of the enactment of this Act, and every 5 years thereafter, the United States Trade Representative shall submit to Congress a report that—

(1) identifies sub-Saharan African countries that have expressed an interest in entering into a free trade agreement with the United States;

(2) evaluates the viability and progress of such sub-Saharan African countries and other sub-Saharan African countries toward entering into a free trade agreement with the United States; and

(3) describes a plan for negotiating and concluding such agreements, which includes the elements described in subparagraphs (A) through (E) of section 116(b)(2) of the African Growth and Opportunity Act.

(c) **TERMINATION.**—The reporting requirements of this section shall cease to have any force or effect after September 30, 2025.

**SEC. 111. TECHNICAL AMENDMENTS.**

Section 104 of the African Growth and Opportunity Act (19 U.S.C. 3703), as amended by section 106, is further amended—

- (1) in subsection (a), by striking “(a) In General.—”; and
- (2) by striking subsection (b).

**SEC. 112. [19 U.S.C. 3701 note] DEFINITIONS.**

In this title:

(1) **BENEFICIARY SUB-SAHARAN AFRICAN COUNTRY.**—The term “beneficiary sub-Saharan African country” means a beneficiary sub-Saharan African country described in subsection (e) of section 506A of the Trade Act of 1974 (as redesignated by this Act).

(2) **SUB-SAHARAN AFRICAN COUNTRY.**—The term “sub-Saharan African country” has the meaning given the term in section 107 of the African Growth and Opportunity Act.

## TITLE II—EXTENSION OF GENERALIZED SYSTEM OF PREFERENCES

### SEC. 201. EXTENSION OF GENERALIZED SYSTEM OF PREFERENCES.

(a) **IN GENERAL.**—Section 505 of the Trade Act of 1974 (19 U.S.C. 2465) is amended by striking “July 31, 2013” and inserting “December 31, 2017”.

(b) **[19 U.S.C. 2465 note] EFFECTIVE DATE.**—

(1) **IN GENERAL.**—The amendment made by subsection (a) shall apply to articles entered on or after the 30th day after the date of the enactment of this Act.

(2) **RETROACTIVE APPLICATION FOR CERTAIN LIQUIDATIONS AND RELIQUIDATIONS.**—

(A) **IN GENERAL.**—Notwithstanding section 514 of the Tariff Act of 1930 (19 U.S.C. 1514) or any other provision of law and subject to subparagraph (B), any entry of a covered article to which duty-free treatment or other preferential treatment under title V of the Trade Act of 1974 (19 U.S.C. 2461 et seq.) would have applied if the entry had been made on July 31, 2013, that was made—

(i) after July 31, 2013; and

(ii) before the effective date specified in paragraph

(1),

shall be liquidated or reliquidated as though such entry occurred on the effective date specified in paragraph (1).

(B) **REQUESTS.**—A liquidation or reliquidation may be made under subparagraph (A) with respect to an entry only if a request therefor is filed with U.S. Customs and Border Protection not later than 180 days after the date of the enactment of this Act that contains sufficient information to enable U.S. Customs and Border Protection—

(i) to locate the entry; or

(ii) to reconstruct the entry if it cannot be located.

(C) **PAYMENT OF AMOUNTS OWED.**—Any amounts owed by the United States pursuant to the liquidation or reliquidation of an entry of a covered article under subparagraph (A) shall be paid, without interest, not later than 90 days after the date of the liquidation or reliquidation (as the case may be).

(3) **DEFINITIONS.**—In this subsection:

(A) **COVERED ARTICLE.**—The term “covered article” means an article from a country that is a beneficiary developing country under title V of the Trade Act of 1974 (19 U.S.C. 2461 et seq.) as of the effective date specified in paragraph (1).

(B) **ENTER; ENTRY.**—The terms “enter” and “entry” include a withdrawal from warehouse for consumption.

### SEC. 202. AUTHORITY TO DESIGNATE CERTAIN COTTON ARTICLES AS ELIGIBLE ARTICLES ONLY FOR LEAST-DEVELOPED BENEFICIARY DEVELOPING COUNTRIES UNDER GENERALIZED SYSTEM OF PREFERENCES.

Section 503(b) of the Trade Act of 1974 (19 U.S.C. 2463(b)) is amended by adding at the end the following:

“(5) CERTAIN COTTON ARTICLES.—Notwithstanding paragraph (3), the President may designate as an eligible article or articles under subsection (a)(1)(B) only for countries designated as least-developed beneficiary developing countries under section 502(a)(2) cotton articles classifiable under subheading 5201.00.18, 5201.00.28, 5201.00.38, 5202.99.30, or 5203.00.30 of the Harmonized Tariff Schedule of the United States.”.

**SEC. 203. [19 U.S.C. 2463 note] APPLICATION OF COMPETITIVE NEED LIMITATION AND WAIVER UNDER GENERALIZED SYSTEM OF PREFERENCES WITH RESPECT TO ARTICLES OF BENEFICIARY DEVELOPING COUNTRIES EXPORTED TO THE UNITED STATES DURING CALENDAR YEAR 2014.**

(a) IN GENERAL.—For purposes of applying and administering subsections (c)(2) and (d) of section 503 of the Trade Act of 1974 (19 U.S.C. 2463) with respect to an article described in subsection (b) of this section, subsections (c)(2) and (d) of section 503 of such Act shall be applied and administered by substituting “October 1” for “July 1” each place such date appears.

(b) ARTICLE DESCRIBED.—An article described in this subsection is an article of a beneficiary developing country that is designated by the President as an eligible article under subsection (a) of section 503 of the Trade Act of 1974 (19 U.S.C. 2463) and with respect to which a determination described in subsection (c)(2)(A) of such section was made with respect to exports (directly or indirectly) to the United States of such eligible article during calendar year 2014 by the beneficiary developing country.

**SEC. 204. ELIGIBILITY OF CERTAIN LUGGAGE AND TRAVEL ARTICLES FOR DUTY-FREE TREATMENT UNDER THE GENERALIZED SYSTEM OF PREFERENCES.**

Section 503(b)(1) of the Trade Act of 1974 (19 U.S.C. 2463(b)(1)) is amended—

(1) in subparagraph (A), by striking “paragraph (4)” and inserting “paragraphs (4) and (5)”;

(2) in subparagraph (E), by striking “Footwear” and inserting “Except as provided in paragraph (5), footwear”; and

(3) by adding at the end the following:

“(5) CERTAIN LUGGAGE AND TRAVEL ARTICLES.—Notwithstanding subparagraph (A) or (E) of paragraph (1), the President may designate the following as eligible articles under subsection (a):

“(A) Articles classifiable under subheading 4202.11.00, 4202.12.40, 4202.21.60, 4202.21.90, 4202.22.15, 4202.22.45, 4202.31.60, 4202.32.40, 4202.32.80, 4202.92.15, 4202.92.20, 4202.92.45, or 4202.99.90 of the Harmonized Tariff Schedule of the United States.

“(B) Articles classifiable under statistical reporting number 4202.12.2020, 4202.12.2050, 4202.12.8030, 4202.12.8070, 4202.22.8050, 4202.32.9550, 4202.32.9560, 4202.91.0030, 4202.91.0090, 4202.92.3020, 4202.92.3031, 4202.92.3091, 4202.92.9026, or 4202.92.9060 of the Harmonized Tariff Schedule of the United States, as such statistical reporting numbers are in effect on the date of the enactment of the Trade Preferences Extension Act of 2015.”.

### **TITLE III—EXTENSION OF PREFERENTIAL DUTY TREATMENT PROGRAM FOR HAITI**

#### **SEC. 301. EXTENSION OF PREFERENTIAL DUTY TREATMENT PROGRAM FOR HAITI.**

Section 213A of the Caribbean Basin Economic Recovery Act (19 U.S.C. 2703a) is amended as follows:

(1) Subsection (b) is amended as follows:

(A) Paragraph (1) is amended—

(i) in subparagraph (B)(v)(I), by amending item (cc) to read as follows:

“(cc) 60 percent or more during the 1-year period beginning on December 20, 2017, and each of the 7 succeeding 1-year periods.”; and

(ii) in subparagraph (C)—

(I) in the table, by striking “succeeding 11 1-year periods” and inserting “16 succeeding 1-year periods”; and

(II) by striking “December 19, 2018” and inserting “December 19, 2025”.

(B) Paragraph (2) is amended—

(i) in subparagraph (A)(ii), by striking “11 succeeding 1-year periods” and inserting “16 succeeding 1-year periods”; and

(ii) in subparagraph (B)(iii), by striking “11 succeeding 1-year periods” and inserting “16 succeeding 1-year periods”.

(2) Subsection (h) is amended by striking “September 30, 2020” and inserting “September 30, 2025”.

### **TITLE IV—EXTENSION OF TRADE ADJUSTMENT ASSISTANCE**

#### **SEC. 401. [19 U.S.C. 2101 note] SHORT TITLE.**

This title may be cited as the “Trade Adjustment Assistance Reauthorization Act of 2015”.

#### **SEC. 402. APPLICATION OF PROVISIONS RELATING TO TRADE ADJUSTMENT ASSISTANCE.**

(a) **[19 U.S.C. 2271 note] REPEAL OF SNAPBACK.**—Section 233 of the Trade Adjustment Assistance Extension Act of 2011 (Public Law 112-40; 125 Stat. 416) is repealed.

(b) **[19 U.S.C. 2271] APPLICABILITY OF CERTAIN PROVISIONS.**—Except as otherwise provided in this title, the provisions of chapters 2 through 6 of title II of the Trade Act of 1974, as in effect on December 31, 2013, and as amended by this title, shall—

(1) take effect on the date of the enactment of this Act; and

(2) apply to petitions for certification filed under chapter 2, 3, or 6 of title II of the Trade Act of 1974 on or after such date of enactment.

(c) **[19 U.S.C. 2271] REFERENCES.**—Except as otherwise provided in this title, whenever in this title an amendment or repeal is expressed in terms of an amendment to, or repeal of, a provision of chapters 2 through 6 of title II of the Trade Act of 1974, the reference shall be considered to be made to a provision of any such chapter, as in effect on December 31, 2013.

**SEC. 403. [19 U.S.C. 2271 note] EXTENSION OF TRADE ADJUSTMENT ASSISTANCE PROGRAM.**

(a) **EXTENSION OF TERMINATION PROVISIONS.**—Section 285 of the Trade Act of 1974 (19 U.S.C. 2271 note) is amended by striking “December 31, 2013” each place it appears and inserting “June 30, 2021”.

(b) **TRAINING FUNDS.**—Section 236(a)(2)(A) of the Trade Act of 1974 (19 U.S.C. 2296(a)(2)(A)) is amended by striking “shall not exceed” and all that follows and inserting “shall not exceed \$450,000,000 for each of fiscal years 2015 through 2021.”.

(c) **REEMPLOYMENT TRADE ADJUSTMENT ASSISTANCE.**—Section 246(b)(1) of the Trade Act of 1974 (19 U.S.C. 2318(b)(1)) is amended by striking “December 31, 2013” and inserting “June 30, 2021”.

(d) **AUTHORIZATIONS OF APPROPRIATIONS.**—

(1) **TRADE ADJUSTMENT ASSISTANCE FOR WORKERS.**—Section 245(a) of the Trade Act of 1974 (19 U.S.C. 2317(a)) is amended by striking “December 31, 2013” and inserting “June 30, 2021”.

(2) **TRADE ADJUSTMENT ASSISTANCE FOR FIRMS.**—Section 255(a) of the Trade Act of 1974 (19 U.S.C. 2345(a)) is amended by striking “fiscal years 2012 and 2013” and all that follows through “December 31, 2013” and inserting “fiscal years 2015 through 2021”.

(3) **TRADE ADJUSTMENT ASSISTANCE FOR FARMERS.**—Section 298(a) of the Trade Act of 1974 (19 U.S.C. 2401g(a)) is amended by striking “fiscal years 2012 and 2013” and all that follows through “December 31, 2013” and inserting “fiscal years 2015 through 2021”.

**SEC. 404. PERFORMANCE MEASUREMENT AND REPORTING.**

(a) **PERFORMANCE MEASURES.**—Section 239(j) of the Trade Act of 1974 (19 U.S.C. 2311(j)) is amended—

(1) in the subsection heading, by striking “**Data Reporting**” and inserting “**Performance Measures**”;

(2) in paragraph (1)—

(A) in the matter preceding subparagraph (A)—

(i) by striking “a quarterly” and inserting “an annual”; and

(ii) by striking “data” and inserting “measures”;

(B) in subparagraph (A), by striking “core” and inserting “primary”; and

(C) in subparagraph (C), by inserting “that promote efficiency and effectiveness” after “assistance program”;

(3) in paragraph (2)—

(A) in the paragraph heading, by striking “**Core indicators described**” and inserting “**Indicators of performance**”; and

(B) by striking subparagraph (A) and inserting the following:

“(A) PRIMARY INDICATORS OF PERFORMANCE DESCRIBED.—

“(i) IN GENERAL.—The primary indicators of performance referred to in paragraph (1)(A) shall consist of—

“(I) the percentage and number of workers who received benefits under the trade adjustment assistance program who are in unsubsidized employment during the second calendar quarter after exit from the program;

“(II) the percentage and number of workers who received benefits under the trade adjustment assistance program and who are in unsubsidized employment during the fourth calendar quarter after exit from the program;

“(III) the median earnings of workers described in subclause (I);

“(IV) the percentage and number of workers who received benefits under the trade adjustment assistance program who, subject to clause (ii), obtain a recognized postsecondary credential or a secondary school diploma or its recognized equivalent, during participation in the program or within 1 year after exit from the program; and

“(V) the percentage and number of workers who received benefits under the trade adjustment assistance program who, during a year while receiving such benefits, are in an education or training program that leads to a recognized postsecondary credential or employment and who are achieving measurable gains in skills toward such a credential or employment.

“(ii) INDICATOR RELATING TO CREDENTIAL.—For purposes of clause (i)(IV), a worker who received benefits under the trade adjustment assistance program who obtained a secondary school diploma or its recognized equivalent shall be included in the percentage counted for purposes of that clause only if the worker, in addition to obtaining such a diploma or its recognized equivalent, has obtained or retained employment or is in an education or training program leading to a recognized postsecondary credential within 1 year after exit from the program.”;

(4) in paragraph (3)—

(A) in the paragraph heading, by striking “data” and inserting “measures”;

(B) by striking “quarterly” and inserting “annual”; and

(C) by striking “data” and inserting “measures”; and

(5) by adding at the end the following:

“(4) ACCESSIBILITY OF STATE PERFORMANCE REPORTS.—The Secretary shall, on an annual basis, make available (including by electronic means), in an easily understandable format, the

reports of cooperating States or cooperating State agencies required by paragraph (1) and the information contained in those reports.”.

(b) COLLECTION AND PUBLICATION OF DATA.—Section 249B of the Trade Act of 1974 (19 U.S.C. 2323) is amended—

(1) in subsection (b)—

(A) in paragraph (3)—

(i) in subparagraph (A), by striking “enrolled in” and inserting “who received”;

(ii) in subparagraph (B)—

(I) by striking “complete” and inserting “exited”; and

(II) by striking “who were enrolled in” and inserting “, including who received”;

(iii) in subparagraph (E), by striking “complete” and inserting “exited”;

(iv) in subparagraph (F), by striking “complete” and inserting “exit”; and

(v) by adding at the end the following:

“(G) The average cost per worker of receiving training approved under section 236.

“(H) The percentage of workers who received training approved under section 236 and obtained unsubsidized employment in a field related to that training.”; and

(B) in paragraph (4)—

(i) in subparagraphs (A) and (B), by striking “quarterly” each place it appears and inserting “annual”; and

(ii) by striking subparagraph (C) and inserting the following:

“(C) The median earnings of workers described in section 239(j)(2)(A)(i)(III) during the second calendar quarter after exit from the program, expressed as a percentage of the median earnings of such workers before the calendar quarter in which such workers began receiving benefits under this chapter.”; and

(2) in subsection (e)—

(A) in paragraph (1)—

(i) by redesignating subparagraphs (B) and (C) as subparagraphs (C) and (D), respectively; and

(ii) by inserting after subparagraph (A) the following:

“(B) the reports required under section 239(j);”;

(B) in paragraph (2), by striking “a quarterly” and inserting “an annual”.

(c) RECOGNIZED POSTSECONDARY CREDENTIAL DEFINED.—Section 247 of the Trade Act of 1974 (19 U.S.C. 2319) is amended by adding at the end the following:

“(19) The term ‘recognized postsecondary credential’ means a credential consisting of an industry-recognized certificate or certification, a certificate of completion of an apprenticeship, a license recognized by a State or the Federal Government, or an associate or baccalaureate degree.”.

**SEC. 405. [19 U.S.C. 2319] APPLICABILITY OF TRADE ADJUSTMENT ASSISTANCE PROVISIONS.**

(a) TRADE ADJUSTMENT ASSISTANCE FOR WORKERS.—

(1) PETITIONS FILED ON OR AFTER JANUARY 1, 2014, AND BEFORE DATE OF ENACTMENT.—

(A) CERTIFICATIONS OF WORKERS NOT CERTIFIED BEFORE DATE OF ENACTMENT.—

(i) CRITERIA IF A DETERMINATION HAS NOT BEEN MADE.—If, as of the date of the enactment of this Act, the Secretary of Labor has not made a determination with respect to whether to certify a group of workers as eligible to apply for adjustment assistance under section 222 of the Trade Act of 1974 pursuant to a petition described in clause (iii), the Secretary shall make that determination based on the requirements of section 222 of the Trade Act of 1974, as in effect on such date of enactment.

(ii) RECONSIDERATION OF DENIALS OF CERTIFICATIONS.—If, before the date of the enactment of this Act, the Secretary made a determination not to certify a group of workers as eligible to apply for adjustment assistance under section 222 of the Trade Act of 1974 pursuant to a petition described in clause (iii), the Secretary shall—

(I) reconsider that determination; and

(II) if the group of workers meets the requirements of section 222 of the Trade Act of 1974, as in effect on such date of enactment, certify the group of workers as eligible to apply for adjustment assistance.

(iii) PETITION DESCRIBED.—A petition described in this clause is a petition for a certification of eligibility for a group of workers filed under section 221 of the Trade Act of 1974 on or after January 1, 2014, and before the date of the enactment of this Act.

(B) ELIGIBILITY FOR BENEFITS.—

(i) IN GENERAL.—Except as provided in clause (ii), a worker certified as eligible to apply for adjustment assistance under section 222 of the Trade Act of 1974 pursuant to a petition described in subparagraph (A)(iii) shall be eligible, on and after the date that is 90 days after the date of the enactment of this Act, to receive benefits only under the provisions of chapter 2 of title II of the Trade Act of 1974, as in effect on such date of enactment.

(ii) COMPUTATION OF MAXIMUM BENEFITS.—Benefits received by a worker described in clause (i) under chapter 2 of title II of the Trade Act of 1974 before the date of the enactment of this Act shall be included in any determination of the maximum benefits for which the worker is eligible under the provisions of chapter 2 of title II of the Trade Act of 1974, as in effect on the date of the enactment of this Act.

(2) PETITIONS FILED BEFORE JANUARY 1, 2014.—A worker certified as eligible to apply for adjustment assistance pursuant to a petition filed under section 221 of the Trade Act of 1974 on or before December 31, 2013, shall continue to be eligible to apply for and receive benefits under the provisions of chapter 2 of title II of such Act, as in effect on December 31, 2013.

(3) QUALIFYING SEPARATIONS WITH RESPECT TO PETITIONS FILED WITHIN 90 DAYS OF DATE OF ENACTMENT.—Section 223(b) of the Trade Act of 1974, as in effect on the date of the enactment of this Act, shall be applied and administered by substituting “before January 1, 2014” for “more than one year before the date of the petition on which such certification was granted” for purposes of determining whether a worker is eligible to apply for adjustment assistance pursuant to a petition filed under section 221 of the Trade Act of 1974 on or after the date of the enactment of this Act and on or before the date that is 90 days after such date of enactment.

(b) TRADE ADJUSTMENT ASSISTANCE FOR FIRMS.—

(1) CERTIFICATION OF FIRMS NOT CERTIFIED BEFORE DATE OF ENACTMENT.—

(A) CRITERIA IF A DETERMINATION HAS NOT BEEN MADE.—If, as of the date of the enactment of this Act, the Secretary of Commerce has not made a determination with respect to whether to certify a firm as eligible to apply for adjustment assistance under section 251 of the Trade Act of 1974 pursuant to a petition described in subparagraph (C), the Secretary shall make that determination based on the requirements of section 251 of the Trade Act of 1974, as in effect on such date of enactment.

(B) RECONSIDERATION OF DENIAL OF CERTAIN PETITIONS.—If, before the date of the enactment of this Act, the Secretary made a determination not to certify a firm as eligible to apply for adjustment assistance under section 251 of the Trade Act of 1974 pursuant to a petition described in subparagraph (C), the Secretary shall—

(i) reconsider that determination; and

(ii) if the firm meets the requirements of section 251 of the Trade Act of 1974, as in effect on such date of enactment, certify the firm as eligible to apply for adjustment assistance.

(C) PETITION DESCRIBED.—A petition described in this subparagraph is a petition for a certification of eligibility filed by a firm or its representative under section 251 of the Trade Act of 1974 on or after January 1, 2014, and before the date of the enactment of this Act.

(2) CERTIFICATION OF FIRMS THAT DID NOT SUBMIT PETITIONS BETWEEN JANUARY 1, 2014, AND DATE OF ENACTMENT.—

(A) IN GENERAL.—The Secretary of Commerce shall certify a firm described in subparagraph (B) as eligible to apply for adjustment assistance under section 251 of the Trade Act of 1974, as in effect on the date of the enactment of this Act, if the firm or its representative files a petition for a certification of eligibility under section 251 of

the Trade Act of 1974 not later than 90 days after such date of enactment.

(B) FIRM DESCRIBED.—A firm described in this subparagraph is a firm that the Secretary determines would have been certified as eligible to apply for adjustment assistance if—

(i) the firm or its representative had filed a petition for a certification of eligibility under section 251 of the Trade Act of 1974 on a date during the period beginning on January 1, 2014, and ending on the day before the date of the enactment of this Act; and

(ii) the provisions of chapter 3 of title II of the Trade Act of 1974, as in effect on such date of enactment, had been in effect on that date during the period described in clause (i).

#### SEC. 406. SUNSET PROVISIONS.

(a) APPLICATION OF PRIOR LAW.—Subject to subsection (b), beginning on July 1, 2021, the provisions of chapters 2, 3, 5, and 6 of title II of the Trade Act of 1974 (19 U.S.C. 2271 et seq.), as in effect on January 1, 2014, shall be in effect and apply, except that in applying and administering such chapters—

(1) paragraph (1) of section 231(c) of that Act shall be applied and administered as if subparagraphs (A), (B), and (C) of that paragraph were not in effect;

(2) section 233 of that Act shall be applied and administered—

(A) in subsection (a)—

(i) in paragraph (2), by substituting “104-week period” for “104-week period” and all that follows through “130-week period”; and

(ii) in paragraph (3)—

(I) in the matter preceding subparagraph (A), by substituting “65” for “52”; and

(II) by substituting “78-week period” for “52-week period” each place it appears; and

(B) by applying and administering subsection (g) as if it read as follows:

“(g) PAYMENT OF TRADE READJUSTMENT ALLOWANCES TO COMPLETE TRAINING.—Notwithstanding any other provision of this section, in order to assist an adversely affected worker to complete training approved for the worker under section 236 that leads to the completion of a degree or industry-recognized credential, payments may be made as trade readjustment allowances for not more than 13 weeks within such period of eligibility as the Secretary may prescribe to account for a break in training or for justifiable cause that follows the last week for which the worker is otherwise entitled to a trade readjustment allowance under this chapter if—

“(1) payment of the trade readjustment allowance for not more than 13 weeks is necessary for the worker to complete the training;

“(2) the worker participates in training in each such week; and

“(3) the worker—

“(A) has substantially met the performance benchmarks established as part of the training approved for the worker;

“(B) is expected to continue to make progress toward the completion of the training; and

“(C) will complete the training during that period of eligibility.”;

(3) section 245(a) of that Act shall be applied and administered by substituting “June 30, 2022” for “December 31, 2007”;

(4) section 246(b)(1) of that Act shall be applied and administered by substituting “June 30, 2022” for “the date that is 5 years” and all that follows through “State”;

(5) section 256(b) of that Act shall be applied and administered by substituting “the 1-year period beginning on July 1, 2021” for “each of fiscal years 2003 through 2007, and \$4,000,000 for the 3-month period beginning on October 1, 2007”;

(6) section 298(a) of that Act shall be applied and administered by substituting “the 1-year period beginning on July 1, 2021” for “each of the fiscal years” and all that follows through “October 1, 2007”; and

(7) section 285 of that Act shall be applied and administered—

(A) in subsection (a), by substituting “June 30, 2022” for “December 31, 2007” each place it appears; and

(B) by applying and administering subsection (b) as it read as follows:

“(b) OTHER ASSISTANCE.—

“(1) ASSISTANCE FOR FIRMS.—

“(A) IN GENERAL.—Except as provided in subparagraph (B), assistance may not be provided under chapter 3 after June 30, 2022.

“(B) EXCEPTION.—Notwithstanding subparagraph (A), any assistance approved under chapter 3 pursuant to a petition filed under section 251 on or before June 30, 2022, may be provided—

“(i) to the extent funds are available pursuant to such chapter for such purpose; and

“(ii) to the extent the recipient of the assistance is otherwise eligible to receive such assistance.

“(2) FARMERS.—

“(A) IN GENERAL.—Except as provided in subparagraph (B), assistance may not be provided under chapter 6 after June 30, 2022.

“(B) EXCEPTION.—Notwithstanding subparagraph (A), any assistance approved under chapter 6 on or before June 30, 2022, may be provided—

“(i) to the extent funds are available pursuant to such chapter for such purpose; and

“(ii) to the extent the recipient of the assistance is otherwise eligible to receive such assistance.”.

(b) EXCEPTIONS.—The provisions of chapters 2, 3, 5, and 6 of title II of the Trade Act of 1974, as in effect on the date of the en-

actment of this Act, shall continue to apply on and after July 1, 2021, with respect to—

(1) workers certified as eligible for trade adjustment assistance benefits under chapter 2 of title II of that Act pursuant to petitions filed under section 221 of that Act before July 1, 2021;

(2) firms certified as eligible for technical assistance or grants under chapter 3 of title II of that Act pursuant to petitions filed under section 251 of that Act before July 1, 2021; and

(3) agricultural commodity producers certified as eligible for technical or financial assistance under chapter 6 of title II of that Act pursuant to petitions filed under section 292 of that Act before July 1, 2021.

**SEC. 407. EXTENSION AND MODIFICATION OF HEALTH COVERAGE TAX CREDIT.**

(a) **[26 U.S.C. 35] EXTENSION.**—Subparagraph (B) of section 35(b)(1) of the Internal Revenue Code of 1986 is amended by striking “before January 1, 2014” and inserting “before January 1, 2020”.

(b) **COORDINATION WITH CREDIT FOR COVERAGE UNDER A QUALIFIED HEALTH PLAN.**—Subsection (g) of section 35 of the Internal Revenue Code of 1986 is amended—

(1) by redesignating paragraph (11) as paragraph (13); and

(2) by inserting after paragraph (10) the following new paragraphs:

“(11) **ELECTION.**—

“(A) **IN GENERAL.**—This section shall not apply to any taxpayer for any eligible coverage month unless such taxpayer elects the application of this section for such month.

“(B) **TIMING AND APPLICABILITY OF ELECTION.**—Except as the Secretary may provide—

“(i) an election to have this section apply for any eligible coverage month in a taxable year shall be made not later than the due date (including extensions) for the return of tax for the taxable year; and

“(ii) any election for this section to apply for an eligible coverage month shall apply for all subsequent eligible coverage months in the taxable year and, once made, shall be irrevocable with respect to such months.

“(12) **COORDINATION WITH PREMIUM TAX CREDIT.**—

“(A) **IN GENERAL.**—An eligible coverage month to which the election under paragraph (11) applies shall not be treated as a coverage month (as defined in section 36B(c)(2)) for purposes of section 36B with respect to the taxpayer.

“(B) **COORDINATION WITH ADVANCE PAYMENTS OF PREMIUM TAX CREDIT.**—In the case of a taxpayer who makes the election under paragraph (11) with respect to any eligible coverage month in a taxable year or on behalf of whom any advance payment is made under section 7527 with respect to any month in such taxable year—

“(i) the tax imposed by this chapter for the taxable year shall be increased by the excess, if any, of—

“(I) the sum of any advance payments made on behalf of the taxpayer under section 1412 of the Patient Protection and Affordable Care Act and section 7527 for months during such taxable year, over

“(II) the sum of the credits allowed under this section (determined without regard to paragraph (1)) and section 36B (determined without regard to subsection (f)(1) thereof) for such taxable year; and

“(ii) section 36B(f)(2) shall not apply with respect to such taxpayer for such taxable year, except that if such taxpayer received any advance payments under section 7527 for any month in such taxable year and is later allowed a credit under section 36B for such taxable year, then section 36B(f)(2)(B) shall be applied by substituting the amount determined under clause (i) for the amount determined under section 36B(f)(2)(A).”

(c) EXTENSION OF ADVANCE PAYMENT PROGRAM.—

(1) **[26 U.S.C. 7527] IN GENERAL.**—Subsection (a) of section 7527 of the Internal Revenue Code of 1986 is amended by striking “August 1, 2003” and inserting “the date that is 1 year after the date of the enactment of the Trade Adjustment Assistance Reauthorization Act of 2015”.

(2) **CONFORMING AMENDMENT.**—Paragraph (1) of section 7527(e) of such Code is amended by striking “occurring” and all that follows and inserting “occurring—

“(A) after the date that is 1 year after the date of the enactment of the Trade Adjustment Assistance Reauthorization Act of 2015; and

“(B) prior to the first month for which an advance payment is made on behalf of such individual under subsection (a).”

(d) INDIVIDUAL INSURANCE TREATED AS QUALIFIED HEALTH INSURANCE WITHOUT REGARD TO ENROLLMENT DATE.—

(1) **IN GENERAL.**—Subparagraph (J) of section 35(e)(1) of the Internal Revenue Code of 1986 is amended by striking “insurance if the eligible individual” and all that follows through “For purposes of” and inserting “insurance. For purposes of”.

(2) **SPECIAL RULE.**—Subparagraph (J) of section 35(e)(1) of such Code, as amended by paragraph (1), is amended by striking “insurance.” and inserting “insurance (other than coverage enrolled in through an Exchange established under the Patient Protection and Affordable Care Act).”

(e) **CONFORMING AMENDMENT.**—Subsection (m) of section 6501 of the Internal Revenue Code of 1986 is amended by inserting “, 35(g)(11)” after “30D(e)(4)”.

(f) **[26 U.S.C. 35 note] EFFECTIVE DATE.**—

(1) **IN GENERAL.**—Except as provided in paragraph (2), the amendments made by this section shall apply to coverage months in taxable years beginning after December 31, 2013.

(2) PLANS AVAILABLE ON INDIVIDUAL MARKET FOR USE OF TAX CREDIT.—The amendment made by subsection (d)(2) shall apply to coverage months in taxable years beginning after December 31, 2015.

(3) TRANSITION RULE.—Notwithstanding section 35(g)(11)(B)(i) of the Internal Revenue Code of 1986 (as added by this title), an election to apply section 35 of such Code to an eligible coverage month (as defined in section 35(b) of such Code) (and not to claim the credit under section 36B of such Code with respect to such month) in a taxable year beginning after December 31, 2013, and before the date of the enactment of this Act—

(A) may be made at any time on or after such date of enactment and before the expiration of the 3-year period of limitation prescribed in section 6511(a) with respect to such taxable year; and

(B) may be made on an amended return.

(g) [26 U.S.C. 35 note] AGENCY OUTREACH.—As soon as possible after the date of the enactment of this Act, the Secretaries of the Treasury, Health and Human Services, and Labor (or such Secretaries' delegates) and the Director of the Pension Benefit Guaranty Corporation (or the Director's delegate) shall carry out programs of public outreach, including on the Internet, to inform potential eligible individuals (as defined in section 35(c)(1) of the Internal Revenue Code of 1986) of the extension of the credit under section 35 of the Internal Revenue Code of 1986 and the availability of the election to claim such credit retroactively for coverage months beginning after December 31, 2013.

## TITLE V—IMPROVEMENTS TO ANTI-DUMPING AND COUNTERVAILING DUTY LAWS

### SEC. 501. [19 U.S.C. 1654 note] SHORT TITLE.

This title may be cited as the “American Trade Enforcement Effectiveness Act”.

### SEC. 502. CONSEQUENCES OF FAILURE TO COOPERATE WITH A REQUEST FOR INFORMATION IN A PROCEEDING.

Section 776 of the Tariff Act of 1930 (19 U.S.C. 1677e) is amended—

(1) in subsection (b)—

(A) by redesignating paragraphs (1) through (4) as subparagraphs (A) through (D), respectively, and by moving such subparagraphs, as so redesignated, 2 ems to the right;

(B) by striking “Adverse Inferences.—If” and inserting the following: “Adverse Inferences.—

“(1) IN GENERAL.—If”;

(C) by striking “under this title, may use” and inserting the following: “under this title—

“(A) may use”; and

(D) by striking “facts otherwise available. Such adverse inference may include” and inserting the following: “facts otherwise available; and

“(B) is not required to determine, or make any adjustments to, a countervailable subsidy rate or weighted average dumping margin based on any assumptions about information the interested party would have provided if the interested party had complied with the request for information.

“(2) POTENTIAL SOURCES OF INFORMATION FOR ADVERSE INFERENCES.—An adverse inference under paragraph (1)(A) may include”;

(2) in subsection (c)—

(A) by striking “Corroboration of Secondary Information.—When the” and inserting the following: “Corroboration of Secondary Information.—

“(1) IN GENERAL.—Except as provided in paragraph (2), when the”; and

(B) by adding at the end the following:

“(2) EXCEPTION.—The administrative authority and the Commission shall not be required to corroborate any dumping margin or countervailing duty applied in a separate segment of the same proceeding.”; and

(3) by adding at the end the following:

“(d) SUBSIDY RATES AND DUMPING MARGINS IN ADVERSE INFERENCE DETERMINATIONS.—

“(1) IN GENERAL.—If the administering authority uses an inference that is adverse to the interests of a party under subsection (b)(1)(A) in selecting among the facts otherwise available, the administering authority may—

“(A) in the case of a countervailing duty proceeding—

“(i) use a countervailable subsidy rate applied for the same or similar program in a countervailing duty proceeding involving the same country; or

“(ii) if there is no same or similar program, use a countervailable subsidy rate for a subsidy program from a proceeding that the administering authority considers reasonable to use; and

“(B) in the case of an antidumping duty proceeding, use any dumping margin from any segment of the proceeding under the applicable antidumping order.

“(2) DISCRETION TO APPLY HIGHEST RATE.—In carrying out paragraph (1), the administering authority may apply any of the countervailable subsidy rates or dumping margins specified under that paragraph, including the highest such rate or margin, based on the evaluation by the administering authority of the situation that resulted in the administering authority using an adverse inference in selecting among the facts otherwise available.

“(3) NO OBLIGATION TO MAKE CERTAIN ESTIMATES OR ADDRESS CERTAIN CLAIMS.—If the administering authority uses an adverse inference under subsection (b)(1)(A) in selecting among the facts otherwise available, the administering authority is

not required, for purposes of subsection (c) or for any other purpose—

“(A) to estimate what the countervailable subsidy rate or dumping margin would have been if the interested party found to have failed to cooperate under subsection (b)(1) had cooperated; or

“(B) to demonstrate that the countervailable subsidy rate or dumping margin used by the administering authority reflects an alleged commercial reality of the interested party.”.

**SEC. 503. DEFINITION OF MATERIAL INJURY.**

(a) EFFECT OF PROFITABILITY OF DOMESTIC INDUSTRIES.—Section 771(7) of the Tariff Act of 1930 (19 U.S.C. 1677(7)) is amended by adding at the end the following:

“(J) EFFECT OF PROFITABILITY.—The Commission may not determine that there is no material injury or threat of material injury to an industry in the United States merely because that industry is profitable or because the performance of that industry has recently improved.”.

(b) EVALUATION OF IMPACT ON DOMESTIC INDUSTRY IN DETERMINATION OF MATERIAL INJURY.—Subclause (I) of section 771(7)(C)(iii) of the Tariff Act of 1930 (19 U.S.C. 1677(7)(C)(iii)) is amended to read as follows:

“(I) actual and potential decline in output, sales, market share, gross profits, operating profits, net profits, ability to service debt, productivity, return on investments, return on assets, and utilization of capacity,”.

(c) CAPTIVE PRODUCTION.—Section 771(7)(C)(iv) of the Tariff Act of 1930 (19 U.S.C. 1677(7)(C)(iv)) is amended—

(1) in subclause (I), by striking the comma and inserting “, and”;

(2) in subclause (II), by striking “, and” and inserting a comma; and

(3) by striking subclause (III).

**SEC. 504. PARTICULAR MARKET SITUATION.**

(a) DEFINITION OF ORDINARY COURSE OF TRADE.—Section 771(15) of the Tariff Act of 1930 (19 U.S.C. 1677(15)) is amended by adding at the end the following:

“(C) Situations in which the administering authority determines that the particular market situation prevents a proper comparison with the export price or constructed export price.”.

(b) DEFINITION OF NORMAL VALUE.—Section 773(a)(1)(B)(ii)(III) of the Tariff Act of 1930 (19 U.S.C. 1677b(a)(1)(B)(ii)(III)) is amended by striking “in such other country.”.

(c) DEFINITION OF CONSTRUCTED VALUE.—Section 773(e) of the Tariff Act of 1930 (19 U.S.C. 1677b(e)) is amended—

(1) in paragraph (1), by striking “business” and inserting “trade”; and

(2) by striking the flush text at the end and inserting the following: “For purposes of paragraph (1), if a particular market situation exists such that the cost of materials and fabrication

or other processing of any kind does not accurately reflect the cost of production in the ordinary course of trade, the administering authority may use another calculation methodology under this subtitle or any other calculation methodology. For purposes of paragraph (1), the cost of materials shall be determined without regard to any internal tax in the exporting country imposed on such materials or their disposition that is remitted or refunded upon exportation of the subject merchandise produced from such materials.”.

**SEC. 505. DISTORTION OF PRICES OR COSTS.**

(a) INVESTIGATION OF BELOW-COST SALES.—Section 773(b)(2) of the Tariff Act of 1930 (19 U.S.C. 1677b(b)(2)) is amended by striking subparagraph (A) and inserting the following:

“(A) REASONABLE GROUNDS TO BELIEVE OR SUSPECT.—

“(i) REVIEW.—In a review conducted under section 751 involving a specific exporter, there are reasonable grounds to believe or suspect that sales of the foreign like product have been made at prices that are less than the cost of production of the product if the administering authority disregarded some or all of the exporter’s sales pursuant to paragraph (1) in the investigation or, if a review has been completed, in the most recently completed review.

“(ii) REQUESTS FOR INFORMATION.—In an investigation initiated under section 732 or a review conducted under section 751, the administering authority shall request information necessary to calculate the constructed value and cost of production under subsections (e) and (f) to determine whether there are reasonable grounds to believe or suspect that sales of the foreign like product have been made at prices that represent less than the cost of production of the product.”.

(b) PRICES AND COSTS IN NONMARKET ECONOMIES.—Section 773(c) of the Tariff Act of 1930 (19 U.S.C. 1677b(c)) is amended by adding at the end the following:

“(5) DISCRETION TO DISREGARD CERTAIN PRICE OR COST VALUES.—In valuing the factors of production under paragraph (1) for the subject merchandise, the administering authority may disregard price or cost values without further investigation if the administering authority has determined that broadly available export subsidies existed or particular instances of subsidization occurred with respect to those price or cost values or if those price or cost values were subject to an antidumping order.”.

**SEC. 506. REDUCTION IN BURDEN ON DEPARTMENT OF COMMERCE BY REDUCING THE NUMBER OF VOLUNTARY RESPONDENTS.**

Section 782(a) of the Tariff Act of 1930 (19 U.S.C. 1677m(a)) is amended—

(1) in paragraph (1), by redesignating subparagraphs (A) and (B) as clauses (i) and (ii), respectively, and by moving such clauses, as so redesignated, 2 ems to the right;

(2) by redesignating paragraphs (1) and (2) as subparagraphs (A) and (B), respectively, and by moving such subparagraphs, as so redesignated, 2 ems to the right;

(3) by striking “Investigations and Reviews.—In” and inserting the following: “Investigations and Reviews.—

“(1) IN GENERAL.—In”;

(4) in paragraph (1), as designated by paragraph (3), by amending subparagraph (B), as redesignated by paragraph (2), to read as follows:

“(B) the number of exporters or producers subject to the investigation or review is not so large that any additional individual examination of such exporters or producers would be unduly burdensome to the administering authority and inhibit the timely completion of the investigation or review.”; and

(5) by adding at the end the following:

“(2) DETERMINATION OF UNDULY BURDENSOME.—In determining if an individual examination under paragraph (1)(B) would be unduly burdensome, the administering authority may consider the following:

“(A) The complexity of the issues or information presented in the proceeding, including questionnaires and any responses thereto.

“(B) Any prior experience of the administering authority in the same or similar proceeding.

“(C) The total number of investigations under subtitle A or B and reviews under section 751 being conducted by the administering authority as of the date of the determination.

“(D) Such other factors relating to the timely completion of each such investigation and review as the administering authority considers appropriate.”.

**SEC. 507. [19 U.S.C. 3438 note] APPLICATION TO CANADA AND MEXICO.**

Pursuant to article 1902 of the North American Free Trade Agreement and section 408 of the North American Free Trade Agreement Implementation Act (19 U.S.C. 3438), the amendments made by this title shall apply with respect to goods from Canada and Mexico.

## **TITLE VI—TARIFF CLASSIFICATION OF CERTAIN ARTICLES**

**[Section 601 repealed by section 912(a) of Public Law 114–125.]**

**SEC. 602. DUTY TREATMENT OF PROTECTIVE ACTIVE FOOTWEAR.**

(a) DEFINITION OF PROTECTIVE ACTIVE FOOTWEAR.—The Additional U.S. Notes to chapter 64 of the Harmonized Tariff Schedule of the United States are amended by adding at the end the following:

“(f) For the purposes of subheadings 6402.91.42 and 6402.99.32, the term ‘protective active footwear’ means footwear (other than footwear described in Subheading Note 1) that is de-

signed for outdoor activities, such as hiking shoes, trekking shoes, running shoes, and trail running shoes, the foregoing valued over \$24/pair and which provides protection against water that is imparted by the use of a coated or laminated textile fabric.”.

(b) DUTY TREATMENT FOR PROTECTIVE ACTIVE FOOTWEAR.—Chapter 64 of the Harmonized Tariff Schedule of the United States is amended as follows:

(1) By inserting after subheading 6402.91.40 the following new subheading, with the article description for subheading 6402.91.42 having the same degree of indentation as the article description for subheading 6402.91.40:

“	6402.91.42	Protective active footwear (except footwear with waterproof molded bottoms, including bottoms comprising an outer sole and all or part of the upper and except footwear with insulation that provides protection against cold weather), whose height from the bottom of the outer sole to the top of the upper does not exceed 15.34 cm .....	20%	Free (AU, BH, CA, CL, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, R, SG)	35%	”
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(2) By inserting immediately preceding subheading 6402.99.33 the following new subheading, with the article description for subheading 6402.99.32 having the same degree of indentation as the article description for subheading 6402.99.33:

“	6402.99.32	Protective active footwear .....	20%	Free (AU, BH, CA, CL, D, IL, JO, MA, MX, P) 1% (PA) 6% (OM) 6% (PE) 12% (CO) 20% (KR)	35%	”
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(c) STAGED RATE REDUCTIONS.—Beginning in calendar year 2016, the staged reductions in special rates of duty proclaimed before the date of the enactment of this Act—

(1) for subheading 6402.91.90 of the Harmonized Tariff Schedule of the United States shall be applied to subheading 6402.91.42 of such Schedule, as added by subsection (b)(1); and

(2) for subheading 6402.99.90 of such Schedule shall be applied to subheading 6402.99.32 of such Schedule, as added by subsection (b)(2).

(d) EFFECTIVE DATE.—This section and the amendments made by this section shall—

(1) take effect on the 15th day after the date of the enactment of this Act; and

(2) apply to articles entered, or withdrawn from warehouse for consumption, on or after such 15th day.

## TITLE VII—MISCELLANEOUS PROVISIONS

### SEC. 701. REPORT ON CONTRIBUTION OF TRADE PREFERENCE PROGRAMS TO REDUCING POVERTY AND ELIMINATING HUNGER.

Not later than 1 year after the date of the enactment of this Act, the President shall submit to Congress a report assessing the contribution of the trade preference programs of the United States, including the Generalized System of Preferences under title V of the Trade Act of 1974 (19 U.S.C. 2461 et seq.), the African Growth and Opportunity Act (19 U.S.C. 3701 et seq.), and the Caribbean Basin Economic Recovery Act (19 U.S.C. 2701 et seq.), to the reduction of poverty and the elimination of hunger.

## TITLE VIII—OFFSETS

### SEC. 801. CUSTOMS USER FEES EXTENSION.

(a) **IN GENERAL.**—Section 13031(j)(3)(A) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3)(A)) is amended by striking “September 30, 2024” and inserting “July 7, 2025”.

(b) **[19 U.S.C. 3805 note] RATE FOR MERCHANDISE PROCESSING FEES.**—Section 503 of the United States-Korea Free Trade Agreement Implementation Act (Public Law 112-41; 125 Stat. 460) is amended by striking “June 30, 2021” and inserting “June 30, 2025”.

### SEC. 802. ADDITIONAL CUSTOMS USER FEES EXTENSION.

(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 (B)(i), by striking “September 30, 2024” and inserting “September 30, 2025”; and

(2) by adding at the end the following:

“(D) Fees may be charged under paragraphs (9) and (10) of subsection (a) during the period beginning on July 29, 2025, and ending on September 30, 2025.”

(b) **[19 U.S.C. 805 note] RATE FOR MERCHANDISE PROCESSING FEES.**—Section 503 of the United States-Korea Free Trade Agreement Implementation Act (Public Law 112-41; 125 Stat. 460) is amended by adding at the end the following:

“(c) **FURTHER ADDITIONAL PERIOD.**—For the period beginning on July 15, 2025, and ending on September 30, 2025, section 13031(a)(9) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(9)) shall be applied and administered—

“(1) in subparagraph (A), by substituting ‘0.3464’ for ‘0.21’;

and

“(2) in subparagraph (B)(i), by substituting ‘0.3464’ for ‘0.21’.”

【Section 803 was repealed by section 41118 of division D of Public Law 115-123.】

**SEC. 804. PAYEE STATEMENT REQUIRED TO CLAIM CERTAIN EDUCATION TAX BENEFITS.**

(a) AMERICAN OPPORTUNITY CREDIT, HOPE SCHOLARSHIP CREDIT, AND LIFETIME LEARNING CREDIT.—

(1) 【26 U.S.C. 25A】 IN GENERAL.—Section 25A(g) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(8) PAYEE STATEMENT REQUIREMENT.—Except as otherwise provided by the Secretary, no credit shall be allowed under this section unless the taxpayer receives a statement furnished under section 6050S(d) which contains all of the information required by paragraph (2) thereof.”

(2) STATEMENT RECEIVED BY DEPENDENT.—Section 25A(g)(3) of such Code is amended by striking “and” at the end of subparagraph (A), by striking the period at the end of subparagraph (B) and inserting “, and”, and by adding at the end the following:

“(C) a statement described in paragraph (8) and received by such individual shall be treated as received by the taxpayer.”

(b) DEDUCTION FOR QUALIFIED TUITION AND RELATED EXPENSES.—Section 222(d) of such Code is amended by redesignating paragraph (6) as paragraph (7), and by inserting after paragraph (5) the following new paragraph:

“(6) PAYEE STATEMENT REQUIREMENT.—

“(A) IN GENERAL.—Except as otherwise provided by the Secretary, no deduction shall be allowed under subsection (a) unless the taxpayer receives a statement furnished under section 6050S(d) which contains all of the information required by paragraph (2) thereof.

“(B) STATEMENT RECEIVED BY DEPENDENT.—The receipt of the statement referred to in subparagraph (A) by an individual described in subsection (c)(3) shall be treated for purposes of subparagraph (A) as received by the taxpayer.”

(c) 【26 U.S.C. 6050S】 INFORMATION REQUIRED TO BE PROVIDED ON PAYEE STATEMENT.—Section 6050S(d)(2) of such Code is amended to read as follows:

“(2) the information required by subsection (b)(2).”

(d) 【26 U.S.C. 25A note】 EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

**SEC. 805. SPECIAL RULE FOR EDUCATIONAL INSTITUTIONS UNABLE TO COLLECT TINs OF INDIVIDUALS WITH RESPECT TO HIGHER EDUCATION TUITION AND RELATED EXPENSES.**

(a) IN GENERAL.—Section 6724 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(f) SPECIAL RULE FOR RETURNS OF EDUCATIONAL INSTITUTIONS RELATED TO HIGHER EDUCATION TUITION AND RELATED EXPENSES.—No penalty shall be imposed under section 6721 or 6722 solely by reason of failing to provide the TIN of an individual on

a return or statement required by section 6050S(a)(1) if the eligible educational institution required to make such return contemporaneously makes a true and accurate certification under penalty of perjury (and in such form and manner as may be prescribed by the Secretary) that it has complied with standards promulgated by the Secretary for obtaining such individual's TIN."

(b) **[26 U.S.C. 6724 note] EFFECTIVE DATE.**—The amendments made by this section shall apply to returns required to be made, and statements required to be furnished, after December 31, 2015.

**SEC. 806. PENALTY FOR FAILURE TO FILE CORRECT INFORMATION RETURNS AND PROVIDE PAYEE STATEMENTS.**

(a) **IN GENERAL.**—Section 6721(a)(1) of the Internal Revenue Code of 1986 is amended—

- (1) by striking "\$100" and inserting "\$250"; and
- (2) by striking "\$1,500,000" and inserting "\$3,000,000".

(b) **REDUCTION WHERE CORRECTION IN SPECIFIED PERIOD.**—

(1) **CORRECTION WITHIN 30 DAYS.**—Section 6721(b)(1) of such Code is amended—

- (A) by striking "\$30" and inserting "\$50";
- (B) by striking "\$100" and inserting "\$250"; and
- (C) by striking "\$250,000" and inserting "\$500,000".

(2) **FAILURES CORRECTED ON OR BEFORE AUGUST 1.**—Section 6721(b)(2) of such Code is amended—

- (A) by striking "\$60" and inserting "\$100";
- (B) by striking "\$100" (prior to amendment by subparagraph (A)) and inserting "\$250"; and
- (C) by striking "\$500,000" and inserting "\$1,500,000".

(c) **[26 U.S.C. 6721] LOWER LIMITATION FOR PERSONS WITH GROSS RECEIPTS OF NOT MORE THAN \$5,000,000.**—Section 6721(d)(1) of such Code is amended—

- (1) in subparagraph (A)—
  - (A) by striking "\$500,000" and inserting "\$1,000,000"; and
  - (B) by striking "\$1,500,000" and inserting "\$3,000,000";
- (2) in subparagraph (B)—
  - (A) by striking "\$75,000" and inserting "\$175,000"; and
  - (B) by striking "\$250,000" and inserting "\$500,000"; and
- (3) in subparagraph (C)—
  - (A) by striking "\$200,000" and inserting "\$500,000"; and
  - (B) by striking "\$500,000" (prior to amendment by subparagraph (A)) and inserting "\$1,500,000".

(d) **PENALTY IN CASE OF INTENTIONAL DISREGARD.**—Section 6721(e) of such Code is amended—

- (1) by striking "\$250" in paragraph (2) and inserting "\$500"; and
- (2) by striking "\$1,500,000" in paragraph (3)(A) and inserting "\$3,000,000".

(e) **FAILURE TO FURNISH CORRECT PAYEE STATEMENTS.**—

- (1) **IN GENERAL.**—Section 6722(a)(1) of such Code is amended—

- (A) by striking “\$100” and inserting “\$250”; and  
 (B) by striking “\$1,500,000” and inserting “\$3,000,000”.
- (2) REDUCTION WHERE CORRECTION IN SPECIFIED PERIOD.—
- (A) CORRECTION WITHIN 30 DAYS.—Section 6722(b)(1) of such Code is amended—
- (i) by striking “\$30” and inserting “\$50”;  
 (ii) by striking “\$100” and inserting “\$250”; and  
 (iii) by striking “\$250,000” and inserting “\$500,000”.
- (B) FAILURES CORRECTED ON OR BEFORE AUGUST 1.—Section 6722(b)(2) of such Code is amended—
- (i) by striking “\$60” and inserting “\$100”;  
 (ii) by striking “\$100” (prior to amendment by clause (i)) and inserting “\$250”; and  
 (iii) by striking “\$500,000” and inserting “\$1,500,000”.
- (3) LOWER LIMITATION FOR PERSONS WITH GROSS RECEIPTS OF NOT MORE THAN \$5,000,000.—Section 6722(d)(1) of such Code is amended—
- (A) in subparagraph (A)—
- (i) by striking “\$500,000” and inserting “\$1,000,000”; and  
 (ii) by striking “\$1,500,000” and inserting “\$3,000,000”;
- (B) in subparagraph (B)—
- (i) by striking “\$75,000” and inserting “\$175,000”; and  
 (ii) by striking “\$250,000” and inserting “\$500,000”; and
- (C) in subparagraph (C)—
- (i) by striking “\$200,000” and inserting “\$500,000”; and  
 (ii) by striking “\$500,000” (prior to amendment by subparagraph (A)) and inserting “\$1,500,000”.
- (4) [26 U.S.C. 6722] PENALTY IN CASE OF INTENTIONAL DISREGARD.—Section 6722(e) of such Code is amended—
- (A) by striking “\$250” in paragraph (2) and inserting “\$500”; and  
 (B) by striking “\$1,500,000” in paragraph (3)(A) and inserting “\$3,000,000”.
- (f) [26 U.S.C. 6722 note] EFFECTIVE DATE.—The amendments made by this section shall apply with respect to returns and statements required to be filed after December 31, 2015.

**SEC. 807. CHILD TAX CREDIT NOT REFUNDABLE FOR TAXPAYERS ELECTING TO EXCLUDE FOREIGN EARNED INCOME FROM TAX.**

(a) IN GENERAL.—Section 24(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(5) EXCEPTION FOR TAXPAYERS EXCLUDING FOREIGN EARNED INCOME.—Paragraph (1) shall not apply to any taxpayer for any taxable year if such taxpayer elects to exclude

any amount from gross income under section 911 for such taxable year.”.

(b) **[26 U.S.C. 24 note]** EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2014.

**SEC. 808. COVERAGE AND PAYMENT FOR RENAL DIALYSIS SERVICES FOR INDIVIDUALS WITH ACUTE KIDNEY INJURY.**

(a) COVERAGE.—Section 1861(s)(2)(F) of the Social Security Act (42 U.S.C. 1395x(s)(2)(F)) is amended by inserting before the semicolon the following: “, including such renal dialysis services furnished on or after January 1, 2017, by a renal dialysis facility or provider of services paid under section 1881(b)(14) to an individual with acute kidney injury (as defined in section 1834(r)(2))”.

(b) PAYMENT.—Section 1834 of the Social Security Act (42 U.S.C. 1395m) is amended by adding at the end the following new subsection:

“(r) PAYMENT FOR RENAL DIALYSIS SERVICES FOR INDIVIDUALS WITH ACUTE KIDNEY INJURY.—

“(1) PAYMENT RATE.—In the case of renal dialysis services (as defined in subparagraph (B) of section 1881(b)(14)) furnished under this part by a renal dialysis facility or provider of services paid under such section during a year (beginning with 2017) to an individual with acute kidney injury (as defined in paragraph (2)), the amount of payment under this part for such services shall be the base rate for renal dialysis services determined for such year under such section, as adjusted by any applicable geographic adjustment factor applied under subparagraph (D)(iv)(II) of such section and may be adjusted by the Secretary (on a budget neutral basis for payments under this paragraph) by any other adjustment factor under subparagraph (D) of such section.

“(2) INDIVIDUAL WITH ACUTE KIDNEY INJURY DEFINED.—In this subsection, the term ‘individual with acute kidney injury’ means an individual who has acute loss of renal function and does not receive renal dialysis services for which payment is made under section 1881(b)(14).”.