

106TH CONGRESS  
2D SESSION

# H. R. 3917

To amend the Internal Revenue Code of 1986 to provide that the penalty on the reimportation of tobacco products exported from the United States shall not apply in certain cases.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 14, 2000

Mr. RANGEL introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide that the penalty on the reimportation of tobacco products exported from the United States shall not apply in certain cases.

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. EXCEPTION FROM PENALTY ON REIMPORTA-**  
4                               **TION OF TOBACCO PRODUCTS EXPORTED**  
5                               **FROM THE UNITED STATES.**

6       (a) IN GENERAL.—Subsection (c) of section 5761 of  
7       the Internal Revenue Code of 1986 (relating to sale of  
8       tobacco products and cigarette papers and tubes for ex-

1 port) is amended by adding at the end the following new  
2 sentence: “The preceding provisions of this subsection  
3 shall not apply to tobacco products which are relanded or  
4 received by any person if such relanding or receipt by such  
5 person is free of tax and duty under the Harmonized Tar-  
6 iff Schedule of the United States, and such person may  
7 voluntarily abandon (without penalty under this sub-  
8 section) to the Secretary at the time of entry any tobacco  
9 products in excess of quantity permitted to be so relanded  
10 or received by such person free of tax and duty.”

11 (b) EFFECTIVE DATE.—The amendment made by  
12 this section shall take effect on January 1, 2000.

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