

107TH CONGRESS
2D SESSION

S. 2241

To amend the Harmonized Tariff Schedule of the United States to provide duty-free treatment for certain log forwarders used as motor vehicles for the transport of goods, and for other purposes.

IN THE SENATE OF THE UNITED STATES

APRIL 24, 2002

Mr. FEINGOLD introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Harmonized Tariff Schedule of the United States to provide duty-free treatment for certain log forwarders used as motor vehicles for the transport of goods, 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. LOG FORWARDERS.**

4 (a) IN GENERAL.—Chapter 87 of the Harmonized
5 Tariff Schedule of the United States is amended—

6 (1) by striking subheading 8704.90.00 and in-
7 serting in numerical sequence the following new sub-
8 headings, with the article description for such sub-

1 headings having the same degree of indentation as
 2 the article description for subheading 8704.32.00:

“	8704.90.10	Log forwarders with cranes, de-				
		signed for off-highway use	Free		Free	
	8704.90.90	Other	25%	Free (A+, B,	25%	
				CA, D, E, II,		
				J) See		
				9906.87.01-		
				9906.87.02		
				(MX) 20%		
				(JO)		
						”.

3 and

4 (2) by inserting in numerical sequence the fol-
 5 lowing new subheading, with the article description
 6 for subheading 8708.99.51 having the same degree
 7 of indentation as the superior text to subheading
 8 8708.99.52:

“	8708.99.51	Parts of log forwarders	Free		Free	”.
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9 (b) STAGED RATE REDUCTIONS.—Any staged reduc-
 10 tion of a rate of duty proclaimed by the President before
 11 the date of the enactment of this Act, that—

12 (1) would take effect on or after such date of
 13 enactment; and

14 (2) would, but for the amendment made by sub-
 15 section (a)(1), apply to subheading 8704.90.00 of
 16 the Harmonized Tariff Schedule of the United
 17 States,

1 applies to the corresponding rate of duty set forth in sub-
 2 heading 8704.90.90 of such Schedule (as added by sub-
 3 section (a)(1)).

4 (c) CONFORMING AMENDMENT.—The superior text
 5 to subheading 9906.87.01 of the Harmonized Tariff
 6 Schedule of the United States is amended by striking
 7 “8704.90.00” and inserting “8704.90.90”.

8 (d) EFFECTIVE DATE.—The amendments made by
 9 subsections (a) and (c) shall apply with respect to the
 10 goods entered, or withdrawn from warehouse for consump-
 11 tion, on or after the 15th day after the date of the enact-
 12 ment of this Act.

13 **SEC. 2. PARTIAL PAYMENT OF TAX LIABILITY IN INSTALL-**
 14 **MENT AGREEMENTS.**

15 (a) IN GENERAL.—

16 (1) Section 6159(a) of the Internal Revenue
 17 Code of 1986 (relating to authorization of agree-
 18 ments) is amended—

19 (A) by striking “satisfy liability for pay-
 20 ment of” and inserting “make payment on”,
 21 and

22 (B) by inserting “full or partial” after “fa-
 23 cilitate”.

24 (2) Section 6159(c) of such Code (relating to
 25 Secretary required to enter into installment agree-

1 ments in certain cases) is amended in the matter
 2 preceding paragraph (1) by inserting “full” before
 3 “payment”.

4 (b) REQUIREMENT TO REVIEW PARTIAL PAYMENT
 5 AGREEMENTS EVERY TWO YEARS.—Section 6159 of such
 6 Code is amended by redesignating subsections (d) and (e)
 7 as subsections (e) and (f), respectively, and inserting after
 8 subsection (e) the following new subsection:

9 “(d) SECRETARY REQUIRED TO REVIEW INSTALL-
 10 MENT AGREEMENTS FOR PARTIAL COLLECTION EVERY
 11 TWO YEARS.—In the case of an agreement entered into
 12 by the Secretary under subsection (a) for partial collection
 13 of a tax liability, the Secretary shall review the agreement
 14 at least once every 2 years.”.

15 (c) EFFECTIVE DATE.—The amendments made by
 16 this section shall apply to agreements entered into on or
 17 after the date of enactment of this Act.

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