

107TH CONGRESS
2D SESSION

S. 2327

To amend the Tariff Act of 1930 to permit duty drawback for articles shipped to the insular possessions of the United States.

IN THE SENATE OF THE UNITED STATES

APRIL 25, 2002

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

A BILL

To amend the Tariff Act of 1930 to permit duty drawback for articles shipped to the insular possessions of the United States.

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. DUTY DRAWBACK FOR CERTAIN ARTICLES.**

4 (a) IN GENERAL.—Section 313 of the Tariff Act of
5 1930 (19 U.S.C. 1313) is amended by adding at the end
6 the following new subsection:

7 “(y) ARTICLES SHIPPED TO THE UNITED STATES
8 INSULAR POSSESSIONS.—Articles shall be eligible for
9 drawback under this section if duty was paid on the mer-
10 chandise upon importation into the United States and the

1 person claiming the drawback demonstrates that the mer-
2 chandise was exported from the United States and entered
3 the customs territory of the United States Virgin Islands,
4 American Samoa, Wake Island, Midway Islands, Kingman
5 Reef, Guam, Canton Island, Enderbury Island, Johnston
6 Island, or Palmyra Island.”.

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall apply with respect to goods entered, or
9 withdrawn from warehouse for consumption, on or after
10 the 15th day after the date of enactment of this Act.

○