

118TH CONGRESS
1ST SESSION

S. 3376

To provide for the liquidation or reliquidation of certain entries of steel and aluminum products retroactively approved for exclusion from certain duties during the COVID–19 pandemic.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 30, 2023

Mr. BROWN (for himself and Mr. VANCE) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To provide for the liquidation or reliquidation of certain entries of steel and aluminum products retroactively approved for exclusion from certain duties during the COVID–19 pandemic.

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. RELIQUIDATION OF CERTAIN STEEL AND ALU-**
4 **MINUM PRODUCTS RETROACTIVELY ELIGI-**
5 **BLE FOR EXCLUSION FROM ADDITIONAL DU-**
6 **TIES.**

7 (a) IN GENERAL.—Notwithstanding section 514 of
8 the Tariff Act of 1930 (19 U.S.C. 1514) or any other pro-

1 vision of law, U.S. Customs and Border Protection shall
 2 liquidate or reliquidate each entry of a covered product
 3 on which duties under section 232 of the Trade Expansion
 4 Act of 1962 (19 U.S.C. 1862) were paid before the date
 5 of the enactment of this Act without an assessment of
 6 such duties.

7 (b) REQUESTS.—A liquidation or reliquidation may
 8 be made under subsection (a) with respect to an entry of
 9 an article only if a request therefor is filed with U.S. Cus-
 10 toms and Border Protection, not later than 180 days after
 11 the date of the enactment of this Act, that contains suffi-
 12 cient information to enable U.S. Customs and Border Pro-
 13 tection—

14 (1) to identify and reconstruct the entry, if nec-
 15 essary; and

16 (2) to verify that the article is a covered prod-
 17 uct.

18 (c) REFUNDS.—Any refunds owed by the United
 19 States pursuant to the liquidation or reliquidation of an
 20 entry under this section shall be paid, without interest,
 21 not later than 90 days after the date of the liquidation
 22 or reliquidation (as the case may be).

23 (d) DEFINITIONS.—In this section:

24 (1) COVERED PRODUCT.—The term “covered
 25 product” means a product that—

1 (A) is eligible for exclusion from additional
2 duties imposed by the President under section
3 232 of the Trade Expansion Act of 1962 (19
4 U.S.C. 1862) on imports of—

5 (i) steel articles classifiable under
6 heading 9903.80.01 of the Harmonized
7 Tariff Schedule of the United States; or

8 (ii) aluminum articles classifiable
9 under heading 9903.85.01 of such Sched-
10 ule; and

11 (B) was granted such exclusion through an
12 approval for retroactive application issued by
13 the Department of Commerce during 2020 or
14 2021.

15 (2) ENTER; ENTRY.—The terms “enter” and
16 “entry” include a withdrawal from warehouse for
17 consumption.

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