

Calendar No. _____

114TH CONGRESS
1ST SESSION

S. _____

[Report No. 114-_____]]

To extend the trade adjustment assistance program, and for other purposes.

IN THE SENATE OF THE UNITED STATES

Mr. HATCH (for himself and Mr. WYDEN), from the Committee on Finance, reported the following original bill; which was read twice and placed on the calendar

A BILL

To extend the trade adjustment assistance program, 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. SHORT TITLE.**

4 This Act may be cited as the “Trade Adjustment As-
5 sistance Reauthorization Act of 2015”.

1 **SEC. 2. APPLICATION OF PROVISIONS RELATING TO TRADE**
2 **ADJUSTMENT ASSISTANCE.**

3 (a) REPEAL OF SNAPBACK.—Section 233 of the
4 Trade Adjustment Assistance Extension Act of 2011
5 (Public Law 112–40; 125 Stat. 416) is repealed.

6 (b) APPLICABILITY OF CERTAIN PROVISIONS.—Ex-
7 cept as otherwise provided in this Act, the provisions of
8 chapters 2 through 6 of title II of the Trade Act of 1974,
9 as in effect on December 31, 2013, and as amended by
10 this Act, shall—

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

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

16 (c) REFERENCES.—Except as otherwise provided in
17 this Act, whenever in this Act an amendment or repeal
18 is expressed in terms of an amendment to, or repeal of,
19 a provision of chapters 2 through 6 of title II of the Trade
20 Act of 1974, the reference shall be considered to be made
21 to a provision of any such chapter, as in effect on Decem-
22 ber 31, 2013.

23 **SEC. 3. EXTENSION OF TRADE ADJUSTMENT ASSISTANCE**
24 **PROGRAM.**

25 (a) EXTENSION OF TERMINATION PROVISIONS.—
26 Section 285 of the Trade Act of 1974 (19 U.S.C. 2271

1 note) is amended by striking “December 31, 2013” each
2 place it appears and inserting “June 30, 2021”.

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

8 (c) REEMPLOYMENT TRADE ADJUSTMENT ASSIST-
9 ANCE.—Section 246(b)(1) of the Trade Act of 1974 (19
10 U.S.C. 2318(b)(1)) is amended by striking “December 31,
11 2013” and inserting “June 30, 2021”.

12 (d) AUTHORIZATIONS OF APPROPRIATIONS.—

13 (1) TRADE ADJUSTMENT ASSISTANCE FOR
14 WORKERS.—Section 245(a) of the Trade Act of
15 1974 (19 U.S.C. 2317(a)) is amended by striking
16 “December 31, 2013” and inserting “June 30,
17 2021”.

18 (2) TRADE ADJUSTMENT ASSISTANCE FOR
19 FIRMS.—Section 255(a) of the Trade Act of 1974
20 (19 U.S.C. 2345(a)) is amended by striking “fiscal
21 years 2012 and 2013” and all that follows through
22 “December 31, 2013” and inserting “fiscal years
23 2015 through 2021”.

24 (3) TRADE ADJUSTMENT ASSISTANCE FOR
25 FARMERS.—Section 298(a) of the Trade Act of 1974

1 (19 U.S.C. 2401g(a)) is amended by striking “fiscal
2 years 2012 and 2013” and all that follows through
3 “December 31, 2013” and inserting “fiscal years
4 2015 through 2021”.

5 **SEC. 4. PERFORMANCE MEASUREMENT AND REPORTING.**

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

8 (1) in the subsection heading, by striking
9 “DATA REPORTING” and inserting “PERFORMANCE
10 MEASURES”;

11 (2) in paragraph (1)—

12 (A) in the matter preceding subparagraph

13 (A)—

14 (i) by striking “a quarterly” and in-
15 serting “an annual”; and

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

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

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

23 (3) in paragraph (2)—

1 (A) in the paragraph heading, by striking
2 “CORE INDICATORS DESCRIBED” and inserting
3 “INDICATORS OF PERFORMANCE”; and

4 (B) by striking subparagraph (A) and in-
5 serting the following:

6 “(A) PRIMARY INDICATORS OF PERFORM-
7 ANCE DESCRIBED.—

8 “(i) IN GENERAL.—The primary indi-
9 cators of performance referred to in para-
10 graph (1)(A) shall consist of—

11 “(I) the percentage and number
12 of workers who received benefits
13 under the trade adjustment assistance
14 program who are in unsubsidized em-
15 ployment during the second calendar
16 quarter after exit from the program;

17 “(II) the percentage and number
18 of workers who received benefits
19 under the trade adjustment assistance
20 program and who are in unsubsidized
21 employment during the fourth cal-
22 endar quarter after exit from the pro-
23 gram;

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

1 “(IV) the percentage and number
2 of workers who received benefits
3 under the trade adjustment assistance
4 program who, subject to clause (ii),
5 obtain a recognized postsecondary cre-
6 dential or a secondary school diploma
7 or its recognized equivalent, during
8 participation in the program or within
9 one year after exit from the program;
10 and

11 “(V) the percentage and number
12 of workers who received benefits
13 under the trade adjustment assistance
14 program who, during a year while re-
15 ceiving such benefits, are in an edu-
16 cation or training program that leads
17 to a recognized postsecondary creden-
18 tial or employment and who are
19 achieving measurable gains in skills
20 toward such a credential or employ-
21 ment.

22 “(ii) INDICATOR RELATING TO CRE-
23 DENTIAL.—For purposes of clause (i)(IV),
24 a worker who received benefits under the
25 trade adjustment assistance program who

1 obtained a secondary school diploma or its
2 recognized equivalent shall be included in
3 the percentage counted for purposes of
4 that clause only if the worker, in addition
5 to obtaining such a diploma or its recog-
6 nized equivalent, has obtained or retained
7 employment or is in an education or train-
8 ing program leading to a recognized post-
9 secondary credential within one year after
10 exit from the program.”;

11 (4) in paragraph (3)—

12 (A) in the paragraph heading, by striking
13 “DATA” and inserting “MEASURES”;

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

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

18 (5) by adding at the end the following:

19 “(4) ACCESSIBILITY OF STATE PERFORMANCE
20 REPORTS.—The Secretary shall, on an annual basis,
21 make available (including by electronic means), in an
22 easily understandable format, the reports of cooper-
23 ating States or cooperating State agencies required
24 by paragraph (1) and the information contained in
25 those reports.”.

1 (b) COLLECTION AND PUBLICATION OF DATA.—Sec-
2 tion 249B of the Trade Act of 1974 (19 U.S.C. 2323)
3 is amended—

4 (1) in subsection (b)—

5 (A) in paragraph (3)—

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

8 (ii) in subparagraph (B)—

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

11 (II) by striking “who were en-
12 rolled in” and inserting “, including
13 who received”;

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

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

18 (v) by adding at the end the following:

19 “(G) The average cost per worker of re-
20 ceiving training approved under section 236.

21 “(H) The percentage of workers who re-
22 ceived training approved under section 236 and
23 obtained unsubsidized employment in a field re-
24 lated to that training.”; and

25 (B) in paragraph (4)—

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

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

6 “(C) The median earnings of workers de-
7 scribed in section 239(j)(2)(A)(i)(III) during
8 the second calendar quarter after exit from the
9 program, expressed as a percentage of the me-
10 dian earnings of such workers before the cal-
11 endar quarter in which such workers began re-
12 ceiving benefits under this chapter.”; and

13 (2) in subsection (e)—

14 (A) in paragraph (1)—

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

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

20 “(B) the reports required under section
21 239(j);” and

22 (B) in paragraph (2), by striking “a quar-
23 terly” and inserting “an annual”.

1 (c) RECOGNIZED POSTSECONDARY CREDENTIAL DE-
2 FINED.—Section 247 of the Trade Act of 1974 (19 U.S.C.
3 2319) is amended by adding at the end the following:

4 “(19) The term ‘recognized postsecondary cre-
5 dential’ means a credential consisting of an indus-
6 try-recognized certificate or certification, a certifi-
7 cate of completion of an apprenticeship, a license
8 recognized by a State or the Federal Government, or
9 an associate or baccalaureate degree.”.

10 **SEC. 5. APPLICABILITY OF TRADE ADJUSTMENT ASSIST-**
11 **ANCE PROVISIONS.**

12 (a) TRADE ADJUSTMENT ASSISTANCE FOR WORK-
13 ERS.—

14 (1) PETITIONS FILED ON OR AFTER JANUARY 1,
15 2014, AND BEFORE DATE OF ENACTMENT.—

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

18 (i) CRITERIA IF A DETERMINATION
19 HAS NOT BEEN MADE.—If, as of the date
20 of the enactment of this Act, the Secretary
21 of Labor has not made a determination
22 with respect to whether to certify a group
23 of workers as eligible to apply for adjust-
24 ment assistance under section 222 of the
25 Trade Act of 1974 pursuant to a petition

1 described in clause (iii), the Secretary shall
2 make that determination based on the re-
3 quirements of section 222 of the Trade Act
4 of 1974, as in effect on such date of enact-
5 ment.

6 (ii) RECONSIDERATION OF DENIALS
7 OF CERTIFICATIONS.—If, before the date
8 of the enactment of this Act, the Secretary
9 made a determination not to certify a
10 group of workers as eligible to apply for
11 adjustment assistance under section 222 of
12 the Trade Act of 1974 pursuant to a peti-
13 tion described in clause (iii), the Secretary
14 shall—

15 (I) reconsider that determination;
16 and

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

23 (iii) PETITION DESCRIBED.—A peti-
24 tion described in this clause is a petition
25 for a certification of eligibility for a group

1 of workers filed under section 221 of the
2 Trade Act of 1974 on or after January 1,
3 2014, and before the date of the enactment
4 of this Act.

5 (B) ELIGIBILITY FOR BENEFITS.—

6 (i) IN GENERAL.—Except as provided
7 in clause (ii), a worker certified as eligible
8 to apply for adjustment assistance under
9 section 222 of the Trade Act of 1974 pur-
10 suant to a petition described in subpara-
11 graph (A)(iii) shall be eligible, on and after
12 the date that is 90 days after the date of
13 the enactment of this Act, to receive bene-
14 fits only under the provisions of chapter 2
15 of title II of the Trade Act of 1974, as in
16 effect on such date of enactment.

17 (ii) COMPUTATION OF MAXIMUM BEN-
18 EFITS.—Benefits received by a worker de-
19 scribed in clause (i) under chapter 2 of
20 title II of the Trade Act of 1974 before the
21 date of the enactment of this Act shall be
22 included in any determination of the max-
23 imum benefits for which the worker is eli-
24 gible under the provisions of chapter 2 of
25 title II of the Trade Act of 1974, as in ef-

1 fect on the date of the enactment of this
2 Act.

3 (2) PETITIONS FILED BEFORE JANUARY 1,
4 2014.—A worker certified as eligible to apply for ad-
5 justment assistance pursuant to a petition filed
6 under section 221 of the Trade Act of 1974 on or
7 before December 31, 2013, shall continue to be eligi-
8 ble to apply for and receive benefits under the provi-
9 sions of chapter 2 of title II of such Act, as in effect
10 on December 31, 2013.

11 (3) QUALIFYING SEPARATIONS WITH RESPECT
12 TO PETITIONS FILED WITHIN 90 DAYS OF DATE OF
13 ENACTMENT.—Section 223(b) of the Trade Act of
14 1974, as in effect on the date of the enactment of
15 this Act, shall be applied and administered by sub-
16 stituting “before January 1, 2014” for “more than
17 one year before the date of the petition on which
18 such certification was granted” for purposes of de-
19 termining whether a worker is eligible to apply for
20 adjustment assistance pursuant to a petition filed
21 under section 221 of the Trade Act of 1974 on or
22 after the date of the enactment of this Act and on
23 or before the date that is 90 days after such date
24 of enactment.

25 (b) TRADE ADJUSTMENT ASSISTANCE FOR FIRMS.—

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

3 (A) CRITERIA IF A DETERMINATION HAS
4 NOT BEEN MADE.—If, as of the date of the en-
5 actment of this Act, the Secretary of Commerce
6 has not made a determination with respect to
7 whether to certify a firm as eligible to apply for
8 adjustment assistance under section 251 of the
9 Trade Act of 1974 pursuant to a petition de-
10 scribed in subparagraph (C), the Secretary shall
11 make that determination based on the require-
12 ments of section 251 of the Trade Act of 1974,
13 as in effect on such date of enactment.

14 (B) RECONSIDERATION OF DENIAL OF
15 CERTAIN PETITIONS.—If, before the date of the
16 enactment of this Act, the Secretary made a de-
17 termination not to certify a firm as eligible to
18 apply for adjustment assistance under section
19 251 of the Trade Act of 1974 pursuant to a pe-
20 tition described in subparagraph (C), the Sec-
21 retary shall—

22 (i) reconsider that determination; and
23 (ii) if the firm meets the requirements
24 of section 251 of the Trade Act of 1974,
25 as in effect on such date of enactment, cer-

1 tify the firm as eligible to apply for adjust-
2 ment assistance.

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

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

12 (A) IN GENERAL.—The Secretary of Com-
13 merce shall certify a firm described in subpara-
14 graph (B) as eligible to apply for adjustment
15 assistance under section 251 of the Trade Act
16 of 1974, as in effect on the date of the enact-
17 ment of this Act, if the firm or its representa-
18 tive files a petition for a certification of eligi-
19 bility under section 251 of the Trade Act of
20 1974 not later than 90 days after such date of
21 enactment.

22 (B) FIRM DESCRIBED.—A firm described
23 in this subparagraph is a firm that the Sec-
24 retary determines would have been certified as
25 eligible to apply for adjustment assistance if—

1 (i) the firm or its representative had
2 filed a petition for a certification of eligi-
3 bility under section 251 of the Trade Act
4 of 1974 on a date during the period begin-
5 ning on January 1, 2014, and ending on
6 the day before the date of the enactment
7 of this Act; and

8 (ii) the provisions of chapter 3 of title
9 II of the Trade Act of 1974, as in effect
10 on such date of enactment, had been in ef-
11 fect on that date during the period de-
12 scribed in clause (i).

13 **SEC. 6. SUNSET PROVISIONS.**

14 (a) APPLICATION OF PRIOR LAW.—Subject to sub-
15 section (b), beginning on July 1, 2021, the provisions of
16 chapters 2, 3, 5, and 6 of title II of the Trade Act of
17 1974 (19 U.S.C. 2271 et seq.), as in effect on January
18 1, 2014, shall be in effect and apply, except that in apply-
19 ing and administering such chapters—

20 (1) paragraph (1) of section 231(e) of that Act
21 shall be applied and administered as if subpara-
22 graphs (A), (B), and (C) of that paragraph were not
23 in effect;

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

1 (A) in subsection (a)—

2 (i) in paragraph (2), by substituting
3 “104-week period” for “104-week period”
4 and all that follows through “130-week pe-
5 riod)”; and

6 (ii) in paragraph (3)—

7 (I) in the matter preceding sub-
8 paragraph (A), by substituting “65”
9 for “52”; and

10 (II) by substituting “78-week pe-
11 riod” for “52-week period” each place
12 it appears; and

13 (B) by applying and administering sub-
14 section (g) as if it read as follows:

15 “(g) PAYMENT OF TRADE READJUSTMENT ALLOW-
16 ANCES TO COMPLETE TRAINING.—Notwithstanding any
17 other provision of this section, in order to assist an ad-
18 versely affected worker to complete training approved for
19 the worker under section 236 that leads to the completion
20 of a degree or industry-recognized credential, payments
21 may be made as trade readjustment allowances for not
22 more than 13 weeks within such period of eligibility as
23 the Secretary may prescribe to account for a break in
24 training or for justifiable cause that follows the last week

1 for which the worker is otherwise entitled to a trade read-
2 justment allowance under this chapter if—

3 “(1) payment of the trade readjustment allow-
4 ance for not more than 13 weeks is necessary for the
5 worker to complete the training;

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

8 “(3) the worker—

9 “(A) has substantially met the perform-
10 ance benchmarks established as part of the
11 training approved for the worker;

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

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

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

20 (4) section 246(b)(1) of that Act shall be ap-
21 plied and administered by substituting “June 30,
22 2022” for “the date that is 5 years” and all that fol-
23 lows through “State”;

24 (5) section 256(b) of that Act shall be applied
25 and administered by substituting “the 1-year period

1 beginning on July 1, 2021” for “each of fiscal years
2 2003 through 2007, and \$4,000,000 for the 3-
3 month period beginning on October 1, 2007”;

4 (6) section 298(a) of that Act shall be applied
5 and administered by substituting “the 1-year period
6 beginning on July 1, 2021” for “each of the fiscal
7 years” and all that follows through “October 1,
8 2007”; and

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

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

14 (B) by applying and administering sub-
15 section (b) as if it read as follows:

16 “(b) OTHER ASSISTANCE.—

17 “(1) ASSISTANCE FOR FIRMS.—

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

21 “(B) EXCEPTION.—Notwithstanding sub-
22 paragraph (A), any assistance approved under
23 chapter 3 pursuant to a petition filed under sec-
24 tion 251 on or before June 30, 2022, may be
25 provided—

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

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

7 “(2) FARMERS.—

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

11 “(B) EXCEPTION.—Notwithstanding sub-
12 paragraph (A), any assistance approved under
13 chapter 6 on or before June 30, 2022, may be
14 provided—

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

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

21 (b) EXCEPTIONS.—The provisions of chapters 2, 3,
22 5, and 6 of title II of the Trade Act of 1974, as in effect
23 on the date of the enactment of this Act, shall continue
24 to apply on and after July 1, 2021, with respect to—

1 (1) workers certified as eligible for trade adjust-
2 ment assistance benefits under chapter 2 of title II
3 of that Act pursuant to petitions filed under section
4 221 of that Act before July 1, 2021;

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

9 (3) agricultural commodity producers certified
10 as eligible for technical or financial assistance under
11 chapter 6 of title II of that Act pursuant to petitions
12 filed under section 292 of that Act before July 1,
13 2021.

14 **SEC. 7. EXTENSION AND MODIFICATION OF HEALTH COV-**
15 **ERAGE TAX CREDIT.**

16 (a) **EXTENSION.**—Subparagraph (B) of section
17 35(b)(1) of the Internal Revenue Code of 1986 is amended
18 by striking “before January 1, 2014” and inserting “be-
19 fore January 1, 2020”.

20 (b) **COORDINATION WITH CREDIT FOR COVERAGE**
21 **UNDER A QUALIFIED HEALTH PLAN.**—Subsection (g) of
22 section 35 of the Internal Revenue Code of 1986 is amend-
23 ed—

24 (1) by redesignating paragraph (11) as para-
25 graph (13), and

1 (2) by inserting after paragraph (10) the fol-
2 lowing new paragraphs:

3 “(11) ELECTION.—

4 “(A) IN GENERAL.—This section shall not
5 apply to any taxpayer for any eligible coverage
6 month unless such taxpayer elects the applica-
7 tion of this section for such month.

8 “(B) TIMING AND APPLICABILITY OF
9 ELECTION.—Except as the Secretary may pro-
10 vide—

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

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

22 “(12) COORDINATION WITH PREMIUM TAX
23 CREDIT.—

24 “(A) IN GENERAL.—An eligible coverage
25 month to which the election under paragraph

1 (11) applies shall not be treated as a coverage
2 month (as defined in section 36B(c)(2)) for
3 purposes of section 36B with respect to the tax-
4 payer.

5 “(B) COORDINATION WITH ADVANCE PAY-
6 MENTS OF PREMIUM TAX CREDIT.—In the case
7 of a taxpayer who makes the election under
8 paragraph (11) with respect to any eligible cov-
9 erage month in a taxable year or on behalf of
10 whom any advance payment is made under sec-
11 tion 7527 with respect to any month in such
12 taxable year—

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

16 “(I) the sum of any advance pay-
17 ments made on behalf of the taxpayer
18 under section 1412 of the Patient
19 Protection and Affordable Care Act
20 and section 7527 for months during
21 such taxable year, over

22 “(II) the sum of the credits al-
23 lowed under this section (determined
24 without regard to paragraph (1)) and
25 section 36B (determined without re-

1 gard to subsection (f)(1) thereof) for
2 such taxable year, and

3 “(ii) section 36B(f)(2) shall not apply
4 with respect to such taxpayer for such tax-
5 able year, except that if such taxpayer re-
6 ceived any advance payments under section
7 7527 for any month in such taxable year
8 and is later allowed a credit under section
9 36B for such taxable year, then section
10 36B(f)(2)(B) shall be applied by sub-
11 stituting the amount determined under
12 clause (i) for the amount determined under
13 section 36B(f)(2)(A).”.

14 (c) EXTENSION OF ADVANCE PAYMENT PROGRAM.—

15 (1) IN GENERAL.—Subsection (a) of section
16 7527 of the Internal Revenue Code of 1986 is
17 amended by striking “August 1, 2003” and insert-
18 ing “the date that is 1 year after the date of the en-
19 actment of the Trade Adjustment Assistance Reau-
20 thorization Act of 2015”.

21 (2) CONFORMING AMENDMENT.—Paragraph (1)
22 of section 7527(e) of such Code is amended by strik-
23 ing “occurring” and all that follows and inserting
24 “occurring—

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

4 “(B) prior to the first month for which an
5 advance payment is made on behalf of such in-
6 dividual under subsection (a).”.

7 (d) INDIVIDUAL INSURANCE TREATED AS QUALIFIED
8 HEALTH INSURANCE WITHOUT REGARD TO ENROLL-
9 MENT DATE.—

10 (1) IN GENERAL.—Subparagraph (J) of section
11 35(e)(1) of the Internal Revenue Code of 1986 is
12 amended by striking “insurance if the eligible indi-
13 vidual” and all that follows through “For purposes
14 of” and inserting “insurance. For purposes of”.

15 (2) SPECIAL RULE.—Subparagraph (J) of sec-
16 tion 35(e)(1) of such Code, as amended by para-
17 graph (1), is amended by striking “insurance.” and
18 inserting “insurance (other than coverage enrolled in
19 through an Exchange established under the Patient
20 Protection and Affordable Care Act).”.

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

24 (f) EFFECTIVE DATE.—

1 (1) IN GENERAL.—Except as provided in para-
2 graph (2), the amendments made by this section
3 shall apply to coverage months in taxable years be-
4 ginning after December 31, 2013.

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

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

18 (A) may be made at any time on or after
19 such date of enactment and before the expira-
20 tion of the 3-year period of limitation pre-
21 scribed in section 6511(a) with respect to such
22 taxable year; and

23 (B) may be made on an amended return.

24 (g) AGENCY OUTREACH.—As soon as possible after
25 the date of the enactment of this Act, the Secretaries of

1 the Treasury, Health and Human Services, and Labor (or
2 such Secretaries' delegates) and the Director of the Pen-
3 sion Benefit Guaranty Corporation (or the Director's dele-
4 gate) shall carry out programs of public outreach, includ-
5 ing on the Internet, to inform potential eligible individuals
6 (as defined in section 35(c)(1) of the Internal Revenue
7 Code of 1986) of the extension of the credit under section
8 35 of the Internal Revenue Code of 1986 and the avail-
9 ability of the election to claim such credit retroactively for
10 coverage months beginning after December 31, 2013.

11 **SEC. 8. CUSTOMS USER FEES.**

12 (a) IN GENERAL.—Section 13031(j)(3) of the Con-
13 solidated Omnibus Budget Reconciliation Act of 1985 (19
14 U.S.C. 58c(j)(3)) is amended—

15 (1) in subparagraph (B)(i), by striking “Sep-
16 tember 30, 2024” and inserting “September 30,
17 2025”; and

18 (2) by adding at the end the following:

19 “(D) Fees may be charged under paragraphs (9) and
20 (10) of subsection (a) during the period beginning on July
21 29, 2025, and ending on September 30, 2025.”.

22 (b) RATE FOR MERCHANDISE PROCESSING FEES.—
23 Section 503 of the United States–Korea Free Trade
24 Agreement Implementation Act (Public Law 112–41; 125
25 Stat. 460) is amended by adding at the end the following:

1 “(c) FURTHER ADDITIONAL PERIOD.—For the pe-
2 riod beginning on July 15, 2025, and ending on Sep-
3 tember 30, 2025, section 13031(a)(9) of the Consolidated
4 Omnibus Budget Reconciliation Act of 1985 (19 U.S.C.
5 58c(a)(9)) shall be applied and administered—

6 “(1) in subparagraph (A), by substituting
7 ‘0.3464’ for ‘0.21’; and

8 “(2) in subparagraph (B)(i), by substituting
9 ‘0.3464’ for ‘0.21’.”.

10 **SEC. 9. CHILD TAX CREDIT NOT REFUNDABLE FOR TAX-**
11 **PAYERS ELECTING TO EXCLUDE FOREIGN**
12 **EARNED INCOME FROM TAX.**

13 (a) IN GENERAL.—Section 24(d) of the Internal Rev-
14 enue Code of 1986 is amended by adding at the end the
15 following new paragraph:

16 “(5) EXCEPTION FOR TAXPAYERS EXCLUDING
17 FOREIGN EARNED INCOME.—Paragraph (1) shall not
18 apply to any taxpayer for any taxable year if such
19 taxpayer elects to exclude any amount from gross in-
20 come under section 911 for such taxable year.”.

21 (b) EFFECTIVE DATE.—The amendment made by
22 this section shall apply to taxable years beginning after
23 December 31, 2014.

1 **SEC. 10. TIME FOR PAYMENT OF CORPORATE ESTIMATED**
2 **TAXES.**

3 Notwithstanding section 6655 of the Internal Rev-
4 enue Code of 1986, in the case of a corporation with assets
5 of not less than \$1,000,000,000 (determined as of the end
6 of the preceding taxable year)—

7 (1) the amount of any required installment of
8 corporate estimated tax which is otherwise due in
9 July, August, or September of 2020 shall be in-
10 creased by 2.75 percent of such amount (determined
11 without regard to any increase in such amount not
12 contained in such Code); and

13 (2) the amount of the next required installment
14 after an installment referred to in paragraph (1)
15 shall be appropriately reduced to reflect the amount
16 of the increase by reason of such paragraph.

17 **SEC. 11. COVERAGE AND PAYMENT FOR RENAL DIALYSIS**
18 **SERVICES FOR INDIVIDUALS WITH ACUTE**
19 **KIDNEY INJURY.**

20 (a) **COVERAGE.**—Section 1861(s)(2)(F) of the Social
21 Security Act (42 U.S.C. 1395x(s)(2)(F)) is amended by
22 inserting before the semicolon the following: “, including
23 such renal dialysis services furnished on or after January
24 1, 2017, by a renal dialysis facility or provider of services
25 paid under section 1881(b)(14) to an individual with acute
26 kidney injury (as defined in section 1834(r)(2))”.

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

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

6 “(1) PAYMENT RATE.—In the case of renal di-
7 alysis services (as defined in subparagraph (B) of
8 section 1881(b)(14)) furnished under this part by a
9 renal dialysis facility or provider of services paid
10 under such section during a year (beginning with
11 2017) to an individual with acute kidney injury (as
12 defined in paragraph (2)), the amount of payment
13 under this part for such services shall be the base
14 rate for renal dialysis services determined for such
15 year under such section, as adjusted by any applica-
16 ble geographic adjustment factor applied under sub-
17 paragraph (D)(iv)(II) of such section and may be
18 adjusted by the Secretary (on a budget neutral basis
19 for payments under this paragraph) by any other
20 adjustment factor under subparagraph (D) of such
21 section.

22 “(2) INDIVIDUAL WITH ACUTE KIDNEY INJURY
23 DEFINED.—In this subsection, the term ‘individual
24 with acute kidney injury’ means an individual who
25 has acute loss of renal function and does not receive

1 renal dialysis services for which payment is made
2 under section 1881(b)(14).”.

3 **SEC. 12. MODIFICATION OF THE MEDICARE SEQUESTER**
4 **FOR FISCAL YEAR 2024.**

5 Section 251A(6)(D)(ii) of the Balanced Budget and
6 Emergency Deficit Control Act of 1985 (2 U.S.C.
7 901a(6)(D)(ii)) is amended by striking “0.0 percent” and
8 inserting “0.25 percent”.