

114TH CONGRESS  
1ST SESSION

# H. R. 1892

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

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 17, 2015

Mr. REICHERT (for himself, Mr. REED, and Mr. MEEHAN) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Energy and Commerce and the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## 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 Act (TAA), and for other purposes 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5 (Public Law 112–40; 125 Stat. 416) is repealed.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 subparagraph (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.—A taxpayer may elect  
5           to have this section apply for any eligible cov-  
6           erage month.

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

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

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

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

23                   “(A) IN GENERAL.—An eligible coverage  
24           month to which the election under paragraph  
25           (11) applies shall not be treated as a coverage

1 month (as defined in section 36B(c)(2)) for  
2 purposes of section 36B with respect to the tax-  
3 payer.

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

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

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

21 “(II) the sum of the credits al-  
22 lowed under this section (determined  
23 without regard to paragraph (1)) and  
24 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) shall be applied by substituting  
11                  the amount determined under clause (i) for  
12                  the amount determined under section  
13                  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 Exten-  
20                   sion 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 Extension 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 (A), by striking “July 28,  
16 2025” and inserting “September 30, 2025”; and

17 (2) in subparagraph (B)(i), by striking “Sep-  
18 tember 30, 2024” and inserting “September 30,  
19 2025”.

20 (b) RATE FOR MERCHANDISE PROCESSING FEES.—  
21 Section 503 of the United States–Korea Free Trade  
22 Agreement Implementation Act (Public Law 112–41; 125  
23 Stat. 460) is amended by striking “July 14, 2025” and  
24 inserting “September 30, 2025”.

1 **SEC. 9. CHILD TAX CREDIT NOT REFUNDABLE FOR TAX-**  
2 **PAYERS ELECTING TO EXCLUDE FOREIGN**  
3 **EARNED INCOME FROM TAX.**

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

7 “(5) EXCEPTION FOR TAXPAYERS EXCLUDING  
8 FOREIGN EARNED INCOME.—Paragraph (1) shall not  
9 apply to any taxpayer for any taxable year if such  
10 taxpayer elects to exclude any amount from gross in-  
11 come under section 911 for such taxable year.”.

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

15 **SEC. 10. TIME FOR PAYMENT OF CORPORATE ESTIMATED**  
16 **TAXES.**

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

21 (1) the amount of any required installment of  
22 corporate estimated tax which is otherwise due in  
23 July, August, or September of 2020 shall be in-  
24 creased by **[2.75 percent]** of such amount (deter-  
25 mined without regard to any increase in such  
26 amount not contained in such Code); and

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

5 **SEC. 11. COVERAGE AND PAYMENT FOR RENAL DIALYSIS**  
6                   **SERVICES FOR INDIVIDUALS WITH ACUTE**  
7                   **KIDNEY INJURY.**

8           (a) **COVERAGE.**—Section 1861(s)(2)(F) of the Social  
9           Security Act (42 U.S.C. 1395x(s)(2)(F)) is amended by  
10          inserting before the semicolon the following: “, including  
11          such renal dialysis services furnished on or after January  
12          1, 2017, by a renal dialysis facility or provider of services  
13          paid under section 1881(b)(14) to an individual with acute  
14          kidney injury (as defined in section 1834(p)(2))”.

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

18               “(p) **PAYMENT FOR RENAL DIALYSIS SERVICES FOR**  
19               **INDIVIDUALS WITH ACUTE KIDNEY INJURY.**—

20                   “(1) **PAYMENT RATE.**—In the case of renal di-  
21                   alysis services (as defined in subparagraph (B) of  
22                   section 1881(b)(14)) furnished under this part by a  
23                   renal dialysis facility or provider of services paid  
24                   under such section during a year (beginning with  
25                   2017) to an individual with acute kidney injury (as

1 defined in paragraph (2)), the amount of payment  
2 under this part for such services shall be the base  
3 rate for renal dialysis services determined for such  
4 year under such section, as adjusted by any applica-  
5 ble geographic adjustment factor applied under sub-  
6 paragraph (D)(iv)(II) of such section and may be  
7 adjusted by the Secretary (on a budget neutral basis  
8 for payments under this paragraph) by any other  
9 adjustment factor under subparagraph (D) of such  
10 section.

11 “(2) INDIVIDUAL WITH ACUTE KIDNEY INJURY  
12 DEFINED.—In this subsection, the term ‘individual  
13 with acute kidney injury’ means an individual who  
14 has acute loss of renal function and does not receive  
15 renal dialysis services for which payment is made  
16 under section 1881(b)(14).”.

17 **SEC. 12. MODIFICATION OF THE MEDICARE SEQUESTER**  
18 **FOR FISCAL YEAR 2024.**

19 Section 251A(6)(D)(ii) of the Balanced Budget and  
20 Emergency Deficit Control Act of 1985 (2 U.S.C.  
21 901a(6)(D)(ii)) is amended by striking “0.0 percent” and  
22 inserting “0.25 percent”.

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