

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 1892  
OFFERED BY MR. RYAN OF WISCONSIN**

Strike all after the enacting clause and insert the following:

**1 SECTION 1. SHORT TITLE.**

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

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

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8 (Public Law 112–40; 125 Stat. 416) is repealed.

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

14           (1) take effect on the date of the enactment of  
15 this Act; and

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

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

8 **SEC. 3. EXTENSION OF TRADE ADJUSTMENT ASSISTANCE**  
9 **PROGRAM.**

10 (a) EXTENSION OF TERMINATION PROVISIONS.—  
11 Section 285 of the Trade Act of 1974 (19 U.S.C. 2271  
12 note) is amended by striking “December 31, 2013” each  
13 place it appears and inserting “June 30, 2021”.

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

19 (c) REEMPLOYMENT TRADE ADJUSTMENT ASSIST-  
20 ANCE.—Section 246(b)(1) of the Trade Act of 1974 (19  
21 U.S.C. 2318(b)(1)) is amended by striking “December 31,  
22 2013” and inserting “June 30, 2021”.

23 (d) AUTHORIZATIONS OF APPROPRIATIONS.—

24 (1) TRADE ADJUSTMENT ASSISTANCE FOR  
25 WORKERS.—Section 245(a) of the Trade Act of

1 1974 (19 U.S.C. 2317(a)) is amended by striking  
2 “December 31, 2013” and inserting “June 30,  
3 2021”.

4 (2) TRADE ADJUSTMENT ASSISTANCE FOR  
5 FIRMS.—Section 255(a) of the Trade Act of 1974  
6 (19 U.S.C. 2345(a)) is amended by striking “fiscal  
7 years 2012 and 2013” and all that follows through  
8 “December 31, 2013” and inserting “fiscal years  
9 2015 through 2021”.

10 (3) TRADE ADJUSTMENT ASSISTANCE FOR  
11 FARMERS.—Section 298(a) of the Trade Act of 1974  
12 (19 U.S.C. 2401g(a)) is amended by striking “fiscal  
13 years 2012 and 2013” and all that follows through  
14 “December 31, 2013” and inserting “fiscal years  
15 2015 through 2021”.

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

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

19 (1) in the subsection heading, by striking  
20 “DATA REPORTING” and inserting “PERFORMANCE  
21 MEASURES”;

22 (2) in paragraph (1)—

23 (A) in the matter preceding subparagraph

24 (A)—

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

3 (ii) by striking “data” and inserting  
4 “measures”;

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

7 (C) in subparagraph (C), by inserting  
8 “that promote efficiency and effectiveness”  
9 after “assistance program”;

10 (3) in paragraph (2)—

11 (A) in the paragraph heading, by striking  
12 “CORE INDICATORS DESCRIBED” and inserting  
13 “INDICATORS OF PERFORMANCE”; and

14 (B) by striking subparagraph (A) and in-  
15 serting the following:

16 “(A) PRIMARY INDICATORS OF PERFORM-  
17 ANCE DESCRIBED.—

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

21 “(I) the percentage and number  
22 of workers who received benefits  
23 under the trade adjustment assistance  
24 program who are in unsubsidized em-

1                   employment during the second calendar  
2                   quarter after exit from the program;

3                   “**(II)** the percentage and number  
4                   of workers who received benefits  
5                   under the trade adjustment assistance  
6                   program and who are in unsubsidized  
7                   employment during the fourth cal-  
8                   endar quarter after exit from the pro-  
9                   gram;

10                  “**(III)** the median earnings of  
11                  workers described in subclause (I);

12                  “**(IV)** the percentage and number  
13                  of workers who received benefits  
14                  under the trade adjustment assistance  
15                  program who, subject to clause (ii),  
16                  obtain a recognized postsecondary cre-  
17                  dential or a secondary school diploma  
18                  or its recognized equivalent, during  
19                  participation in the program or within  
20                  one year after exit from the program;  
21                  and

22                  “**(V)** the percentage and number  
23                  of workers who received benefits  
24                  under the trade adjustment assistance  
25                  program who, during a year while re-

1           ceiving such benefits, are in an edu-  
2           cation or training program that leads  
3           to a recognized postsecondary creden-  
4           tial or employment and who are  
5           achieving measurable gains in skills  
6           toward such a credential or employ-  
7           ment.

8           “(ii) INDICATOR RELATING TO CRE-  
9           DENTIAL.—For purposes of clause (i)(IV),  
10          a worker who received benefits under the  
11          trade adjustment assistance program who  
12          obtained a secondary school diploma or its  
13          recognized equivalent shall be included in  
14          the percentage counted for purposes of  
15          that clause only if the worker, in addition  
16          to obtaining such a diploma or its recog-  
17          nized equivalent, has obtained or retained  
18          employment or is in an education or train-  
19          ing program leading to a recognized post-  
20          secondary credential within one year after  
21          exit from the program.”;

22          (4) in paragraph (3)—

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

1 (B) by striking “quarterly” and inserting  
2 “annual”; and

3 (C) by striking “data” and inserting  
4 “measures”; and

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

6 “(4) ACCESSIBILITY OF STATE PERFORMANCE  
7 REPORTS.—The Secretary shall, on an annual basis,  
8 make available (including by electronic means), in an  
9 easily understandable format, the reports of cooper-  
10 ating States or cooperating State agencies required  
11 by paragraph (1) and the information contained in  
12 those reports.”.

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

16 (1) in subsection (b)—

17 (A) in paragraph (3)—

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

20 (ii) in subparagraph (B)—

21 (I) by striking “complete” and  
22 inserting “exited”; and

23 (II) by striking “who were en-  
24 rolled in” and inserting “, including  
25 who received”;

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

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

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

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

8 “(H) The percentage of workers who re-  
9 ceived training approved under section 236 and  
10 obtained unsubsidized employment in a field re-  
11 lated to that training.”; and

12 (B) in paragraph (4)—

13 (i) in subparagraphs (A) and (B), by  
14 striking “quarterly” each place it appears  
15 and inserting “annual”; and

16 (ii) by striking subparagraph (C) and  
17 inserting the following:

18 “(C) The median earnings of workers de-  
19 scribed in section 239(j)(2)(A)(i)(III) during  
20 the second calendar quarter after exit from the  
21 program, expressed as a percentage of the me-  
22 dian earnings of such workers before the cal-  
23 endar quarter in which such workers began re-  
24 ceiving benefits under this chapter.”; and

25 (2) in subsection (e)—



- 1 (A) in paragraph (1)—  
2 (i) by redesignating subparagraphs  
3 (B) and (C) as subparagraphs (C) and  
4 (D), respectively; and  
5 (ii) by inserting after subparagraph  
6 (A) the following:  
7 “(B) the reports required under section  
8 239(j);”; and  
9 (B) in paragraph (2), by striking “a quar-  
10 terly” and inserting “an annual”.

11 (c) **RECOGNIZED POSTSECONDARY CREDENTIAL DE-**  
12 **FINED.**—Section 247 of the Trade Act of 1974 (19 U.S.C.  
13 2319) is amended by adding at the end the following:

14 “(19) The term ‘recognized postsecondary cre-  
15 dential’ means a credential consisting of an indus-  
16 try-recognized certificate or certification, a certifi-  
17 cate of completion of an apprenticeship, a license  
18 recognized by a State or the Federal Government, or  
19 an associate or baccalaureate degree.”.

20 **SEC. 5. APPLICABILITY OF TRADE ADJUSTMENT ASSIST-**  
21 **ANCE PROVISIONS.**

22 (a) **TRADE ADJUSTMENT ASSISTANCE FOR WORK-**  
23 **ERS.**—

24 (1) **PETITIONS FILED ON OR AFTER JANUARY 1,**  
25 **2014, AND BEFORE DATE OF ENACTMENT.**—

1 (A) CERTIFICATIONS OF WORKERS NOT  
2 CERTIFIED BEFORE DATE OF ENACTMENT.—

3 (i) CRITERIA IF A DETERMINATION  
4 HAS NOT BEEN MADE.—If, as of the date  
5 of the enactment of this Act, the Secretary  
6 of Labor has not made a determination  
7 with respect to whether to certify a group  
8 of workers as eligible to apply for adjust-  
9 ment assistance under section 222 of the  
10 Trade Act of 1974 pursuant to a petition  
11 described in clause (iii), the Secretary shall  
12 make that determination based on the re-  
13 quirements of section 222 of the Trade Act  
14 of 1974, as in effect on such date of enact-  
15 ment.

16 (ii) RECONSIDERATION OF DENIALS  
17 OF CERTIFICATIONS.—If, before the date  
18 of the enactment of this Act, the Secretary  
19 made a determination not to certify a  
20 group of workers as eligible to apply for  
21 adjustment assistance under section 222 of  
22 the Trade Act of 1974 pursuant to a peti-  
23 tion described in clause (iii), the Secretary  
24 shall—

1 (I) reconsider that determination;  
2 and

3 (II) if the group of workers  
4 meets the requirements of section 222  
5 of the Trade Act of 1974, as in effect  
6 on such date of enactment, certify the  
7 group of workers as eligible to apply  
8 for adjustment assistance.

9 (iii) PETITION DESCRIBED.—A peti-  
10 tion described in this clause is a petition  
11 for a certification of eligibility for a group  
12 of workers filed under section 221 of the  
13 Trade Act of 1974 on or after January 1,  
14 2014, and before the date of the enactment  
15 of this Act.

16 (B) ELIGIBILITY FOR BENEFITS.—

17 (i) IN GENERAL.—Except as provided  
18 in clause (ii), a worker certified as eligible  
19 to apply for adjustment assistance under  
20 section 222 of the Trade Act of 1974 pur-  
21 suant to a petition described in subpara-  
22 graph (A)(iii) shall be eligible, on and after  
23 the date that is 90 days after the date of  
24 the enactment of this Act, to receive bene-  
25 fits only under the provisions of chapter 2

1 of title II of the Trade Act of 1974, as in  
2 effect on such date of enactment.

3 (ii) COMPUTATION OF MAXIMUM BEN-  
4 EFITS.—Benefits received by a worker de-  
5 scribed in clause (i) under chapter 2 of  
6 title II of the Trade Act of 1974 before the  
7 date of the enactment of this Act shall be  
8 included in any determination of the max-  
9 imum benefits for which the worker is eli-  
10 gible under the provisions of chapter 2 of  
11 title II of the Trade Act of 1974, as in ef-  
12 fect on the date of the enactment of this  
13 Act.

14 (2) PETITIONS FILED BEFORE JANUARY 1,  
15 2014.—A worker certified as eligible to apply for ad-  
16 justment assistance pursuant to a petition filed  
17 under section 221 of the Trade Act of 1974 on or  
18 before December 31, 2013, shall continue to be eligi-  
19 ble to apply for and receive benefits under the provi-  
20 sions of chapter 2 of title II of such Act, as in effect  
21 on December 31, 2013.

22 (3) QUALIFYING SEPARATIONS WITH RESPECT  
23 TO PETITIONS FILED WITHIN 90 DAYS OF DATE OF  
24 ENACTMENT.—Section 223(b) of the Trade Act of  
25 1974, as in effect on the date of the enactment of

1 this Act, shall be applied and administered by sub-  
2 stituting “before January 1, 2014” for “more than  
3 one year before the date of the petition on which  
4 such certification was granted” for purposes of de-  
5 termining whether a worker is eligible to apply for  
6 adjustment assistance pursuant to a petition filed  
7 under section 221 of the Trade Act of 1974 on or  
8 after the date of the enactment of this Act and on  
9 or before the date that is 90 days after such date  
10 of enactment.

11 (b) TRADE ADJUSTMENT ASSISTANCE FOR FIRMS.—

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

14 (A) CRITERIA IF A DETERMINATION HAS  
15 NOT BEEN MADE.—If, as of the date of the en-  
16 actment of this Act, the Secretary of Commerce  
17 has not made a determination with respect to  
18 whether to certify a firm as eligible to apply for  
19 adjustment assistance under section 251 of the  
20 Trade Act of 1974 pursuant to a petition de-  
21 scribed in subparagraph (C), the Secretary shall  
22 make that determination based on the require-  
23 ments of section 251 of the Trade Act of 1974,  
24 as in effect on such date of enactment.

1           (B) RECONSIDERATION OF DENIAL OF  
2 CERTAIN PETITIONS.—If, before the date of the  
3 enactment of this Act, the Secretary made a de-  
4 termination not to certify a firm as eligible to  
5 apply for adjustment assistance under section  
6 251 of the Trade Act of 1974 pursuant to a pe-  
7 tition described in subparagraph (C), the Sec-  
8 retary shall—

- 9                   (i) reconsider that determination; and  
10                   (ii) if the firm meets the requirements  
11 of section 251 of the Trade Act of 1974,  
12 as in effect on such date of enactment, cer-  
13 tify the firm as eligible to apply for adjust-  
14 ment assistance.

15           (C) PETITION DESCRIBED.—A petition de-  
16 scribed in this subparagraph is a petition for a  
17 certification of eligibility filed by a firm or its  
18 representative under section 251 of the Trade  
19 Act of 1974 on or after January 1, 2014, and  
20 before the date of the enactment of this Act.

21           (2) CERTIFICATION OF FIRMS THAT DID NOT  
22 SUBMIT PETITIONS BETWEEN JANUARY 1, 2014, AND  
23 DATE OF ENACTMENT.—

24                   (A) IN GENERAL.—The Secretary of Com-  
25 merce shall certify a firm described in subpara-

1 graph (B) as eligible to apply for adjustment  
2 assistance under section 251 of the Trade Act  
3 of 1974, as in effect on the date of the enact-  
4 ment of this Act, if the firm or its representa-  
5 tive files a petition for a certification of eligi-  
6 bility under section 251 of the Trade Act of  
7 1974 not later than 90 days after such date of  
8 enactment.

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

13 (i) the firm or its representative had  
14 filed a petition for a certification of eligi-  
15 bility under section 251 of the Trade Act  
16 of 1974 on a date during the period begin-  
17 ning on January 1, 2014, and ending on  
18 the day before the date of the enactment  
19 of this Act; and

20 (ii) the provisions of chapter 3 of title  
21 II of the Trade Act of 1974, as in effect  
22 on such date of enactment, had been in ef-  
23 fect on that date during the period de-  
24 scribed in clause (i).

1 **SEC. 6. SUNSET PROVISIONS.**

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

8 (1) paragraph (1) of section 231(c) of that Act  
9 shall be applied and administered as if subpara-  
10 graphs (A), (B), and (C) of that paragraph were not  
11 in effect;

12 (2) section 233 of that Act shall be applied and  
13 administered—

14 (A) in subsection (a)—

15 (i) in paragraph (2), by substituting  
16 “104-week period” for “104-week period”  
17 and all that follows through “130-week pe-  
18 riod)”; and

19 (ii) in paragraph (3)—

20 (I) in the matter preceding sub-  
21 paragraph (A), by substituting “65”  
22 for “52”; and

23 (II) by substituting “78-week pe-  
24 riod” for “52-week period” each place  
25 it appears; and



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

3 “(g) PAYMENT OF TRADE READJUSTMENT ALLOW-  
4 ANCES TO COMPLETE TRAINING.—Notwithstanding any  
5 other provision of this section, in order to assist an ad-  
6 versely affected worker to complete training approved for  
7 the worker under section 236 that leads to the completion  
8 of a degree or industry-recognized credential, payments  
9 may be made as trade readjustment allowances for not  
10 more than 13 weeks within such period of eligibility as  
11 the Secretary may prescribe to account for a break in  
12 training or for justifiable cause that follows the last week  
13 for which the worker is otherwise entitled to a trade read-  
14 justment allowance under this chapter if—

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

18 “(2) the worker participates in training in each  
19 such week; and

20 “(3) the worker—

21 “(A) has substantially met the perform-  
22 ance benchmarks established as part of the  
23 training approved for the worker;

1           “(B) is expected to continue to make  
2           progress toward the completion of the training;  
3           and

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

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

9           (4) section 246(b)(1) of that Act shall be ap-  
10          plied and administered by substituting “June 30,  
11          2022” for “the date that is 5 years” and all that fol-  
12          lows through “State”;

13          (5) section 256(b) of that Act shall be applied  
14          and administered by substituting “the 1-year period  
15          beginning on July 1, 2021” for “each of fiscal years  
16          2003 through 2007, and \$4,000,000 for the 3-  
17          month period beginning on October 1, 2007”;

18          (6) section 298(a) of that Act shall be applied  
19          and administered by substituting “the 1-year period  
20          beginning on July 1, 2021” for “each of the fiscal  
21          years” and all that follows through “October 1,  
22          2007”; and

23          (7) section 285 of that Act shall be applied and  
24          administered—

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

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

6 “(b) OTHER ASSISTANCE.—

7 “(1) ASSISTANCE FOR FIRMS.—

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

11 “(B) EXCEPTION.—Notwithstanding sub-  
12 paragraph (A), any assistance approved under  
13 chapter 3 pursuant to a petition filed under sec-  
14 tion 251 on or before June 30, 2022, may be  
15 provided—

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

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

22 “(2) FARMERS.—

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

1                   “(B) EXCEPTION.—Notwithstanding sub-  
2                   paragraph (A), any assistance approved under  
3                   chapter 6 on or before June 30, 2022, may be  
4                   provided—

5                   “(i) to the extent funds are available  
6                   pursuant to such chapter for such purpose;  
7                   and

8                   “(ii) to the extent the recipient of the  
9                   assistance is otherwise eligible to receive  
10                  such assistance.”.

11               (b) EXCEPTIONS.—The provisions of chapters 2, 3,  
12               5, and 6 of title II of the Trade Act of 1974, as in effect  
13               on the date of the enactment of this Act, shall continue  
14               to apply on and after July 1, 2021, with respect to—

15               (1) workers certified as eligible for trade adjust-  
16               ment assistance benefits under chapter 2 of title II  
17               of that Act pursuant to petitions filed under section  
18               221 of that Act before July 1, 2021;

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

23               (3) agricultural commodity producers certified  
24               as eligible for technical or financial assistance under  
25               chapter 6 of title II of that Act pursuant to petitions

1 filed under section 292 of that Act before July 1,  
2 2021.

3 **SEC. 7. EXTENSION AND MODIFICATION OF HEALTH COV-**  
4 **ERAGE TAX CREDIT.**

5 (a) **EXTENSION.**—Subparagraph (B) of section  
6 35(b)(1) of the Internal Revenue Code of 1986 is amended  
7 by striking “before January 1, 2014” and inserting “be-  
8 fore January 1, 2020”.

9 (b) **COORDINATION WITH CREDIT FOR COVERAGE**  
10 **UNDER A QUALIFIED HEALTH PLAN.**—Subsection (g) of  
11 section 35 of the Internal Revenue Code of 1986 is amend-  
12 ed—

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

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

17 “(11) **ELECTION.**—

18 “(A) **IN GENERAL.**—This section shall not  
19 apply to any taxpayer for any eligible coverage  
20 month unless such taxpayer elects the applica-  
21 tion of this section for such month.

22 “(B) **TIMING AND APPLICABILITY OF**  
23 **ELECTION.**—Except as the Secretary may pro-  
24 vide—

1                   “(i) an election to have this section  
2                   apply for any eligible coverage month in a  
3                   taxable year shall be made not later than  
4                   the due date (including extensions) for the  
5                   return of tax for the taxable year, and

6                   “(ii) any election for this section to  
7                   apply for an eligible coverage month shall  
8                   apply for all subsequent eligible coverage  
9                   months in the taxable year and, once  
10                  made, shall be irrevocable with respect to  
11                  such months.

12                  “(12) COORDINATION WITH PREMIUM TAX  
13                  CREDIT.—

14                  “(A) IN GENERAL.—An eligible coverage  
15                  month to which the election under paragraph  
16                  (11) applies shall not be treated as a coverage  
17                  month (as defined in section 36B(c)(2)) for  
18                  purposes of section 36B with respect to the tax-  
19                  payer.

20                  “(B) COORDINATION WITH ADVANCE PAY-  
21                  MENTS OF PREMIUM TAX CREDIT.—In the case  
22                  of a taxpayer who makes the election under  
23                  paragraph (11) with respect to any eligible cov-  
24                  erage month in a taxable year or on behalf of  
25                  whom any advance payment is made under sec-

1           tion 7527 with respect to any month in such  
2           taxable year—

3                   “(i) the tax imposed by this chapter  
4                   for the taxable year shall be increased by  
5                   the excess, if any, of—

6                           “(I) the sum of any advance pay-  
7                           ments made on behalf of the taxpayer  
8                           under section 1412 of the Patient  
9                           Protection and Affordable Care Act  
10                          and section 7527 for months during  
11                          such taxable year, over

12                           “(II) the sum of the credits al-  
13                           lowed under this section (determined  
14                           without regard to paragraph (1)) and  
15                           section 36B (determined without re-  
16                           gard to subsection (f)(1) thereof) for  
17                           such taxable year, and

18                           “(ii) section 36B(f)(2) shall not apply  
19                           with respect to such taxpayer for such tax-  
20                           able year, except that if such taxpayer re-  
21                           ceived any advance payments under section  
22                           7527 for any month in such taxable year  
23                           and is later allowed a credit under section  
24                           36B for such taxable year, then section  
25                           36B(f)(2)(B) shall be applied by sub-

1                   stituting the amount determined under  
2                   clause (i) for the amount determined under  
3                   section 36B(f)(2)(A).”.

4           (c) EXTENSION OF ADVANCE PAYMENT PROGRAM.—

5                   (1) IN GENERAL.—Subsection (a) of section  
6                   7527 of the Internal Revenue Code of 1986 is  
7                   amended by striking “August 1, 2003” and insert-  
8                   ing “the date that is 1 year after the date of the en-  
9                   actment of the Trade Adjustment Assistance Reau-  
10                  thorization Act of 2015”.

11                  (2) CONFORMING AMENDMENT.—Paragraph (1)  
12                  of section 7527(e) of such Code is amended by strik-  
13                  ing “occurring” and all that follows and inserting  
14                  “occurring—

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

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

21           (d) INDIVIDUAL INSURANCE TREATED AS QUALIFIED  
22 HEALTH INSURANCE WITHOUT REGARD TO ENROLL-  
23 MENT DATE.—

24                   (1) IN GENERAL.—Subparagraph (J) of section  
25                   35(e)(1) of the Internal Revenue Code of 1986 is



1 amended by striking “insurance if the eligible indi-  
2 vidual” and all that follows through “For purposes  
3 of” and inserting “insurance. For purposes of”.

4 (2) SPECIAL RULE.—Subparagraph (J) of sec-  
5 tion 35(e)(1) of such Code, as amended by para-  
6 graph (1), is amended by striking “insurance.” and  
7 inserting “insurance (other than coverage enrolled in  
8 through an Exchange established under the Patient  
9 Protection and Affordable Care Act).”.

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

13 (f) EFFECTIVE DATE.—

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

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

22 (3) TRANSITION RULE.—Notwithstanding sec-  
23 tion 35(g)(11)(B)(i) of the Internal Revenue Code of  
24 1986 (as added by this Act), an election to apply  
25 section 35 of such Code to an eligible coverage

1 month (as defined in section 35(b) of such Code)  
2 (and not to claim the credit under section 36B of  
3 such Code with respect to such month) in a taxable  
4 year beginning after December 31, 2013, and before  
5 the date of the enactment of this Act—

6 (A) may be made at any time on or after  
7 such date of enactment and before the expira-  
8 tion of the 3-year period of limitation pre-  
9 scribed in section 6511(a) with respect to such  
10 taxable year; and

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

12 (g) AGENCY OUTREACH.—As soon as possible after  
13 the date of the enactment of this Act, the Secretaries of  
14 the Treasury, Health and Human Services, and Labor (or  
15 such Secretaries' delegates) and the Director of the Pen-  
16 sion Benefit Guaranty Corporation (or the Director's dele-  
17 gate) shall carry out programs of public outreach, includ-  
18 ing on the Internet, to inform potential eligible individuals  
19 (as defined in section 35(c)(1) of the Internal Revenue  
20 Code of 1986) of the extension of the credit under section  
21 35 of the Internal Revenue Code of 1986 and the avail-  
22 ability of the election to claim such credit retroactively for  
23 coverage months beginning after December 31, 2013.

1 **SEC. 8. CUSTOMS USER FEES.**

2 (a) IN GENERAL.—Section 13031(j)(3) of the Con-  
3 solidated Omnibus Budget Reconciliation Act of 1985 (19  
4 U.S.C. 58c(j)(3)) is amended by adding at the end the  
5 following:

6 “(D) Fees may be charged under paragraphs (9) and  
7 (10) of subsection (a) during the period beginning on July  
8 29, 2025, and ending on September 30, 2025.”.

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

13 “(c) FURTHER ADDITIONAL PERIOD.—For the pe-  
14 riod beginning on July 15, 2025, and ending on Sep-  
15 tember 30, 2025, section 13031(a)(9) of the Consolidated  
16 Omnibus Budget Reconciliation Act of 1985 (19 U.S.C.  
17 58c(a)(9)) shall be applied and administered—

18 “(1) in subparagraph (A), by substituting  
19 ‘0.3464’ for ‘0.21’; and

20 “(2) in subparagraph (B)(i), by substituting  
21 ‘0.3464’ for ‘0.21’.”.

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 (determined  
25 without regard to any increase in such amount not  
26 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”.

