

**Explanation of Changes Reflected in the Chairman’s Amendment in the  
Nature of a Substitute**  
*(Compared with H.R. 1892, Trade Adjustment Assistance (TAA), and for other  
purposes Act of 2015, as introduced)*

April 22, 2015

The Chairman’s amendment in the nature of a substitute modifies H.R. 1892.

Page 1: Lines 2-3. Strike “Trade Adjustment Assistance Act (TAA), and for other purposes Act of 2015” and insert “Trade Adjustment Assistance Reauthorization Act of 2015.” This change modifies the short title of the bill.

Page 21: Line 3 through Page 26: Line 23. See attached Joint Committee on Taxation document, JCX-80-15.

Page 27: Lines 4-8. Strike “— (1) in subparagraph (A), by striking “July 28, 2025” and inserting “September 30, 2025”; and (2) in subparagraph (B)(i), by striking “September 30, 2024” and inserting “September 30, 2025”.” and add “by adding at the end the following:“(D) Fees may be charged under paragraphs (9) and (10) of subsection (a) during the period beginning on July 29, 2025, and ending on September 30, 2025.”.” This amendment makes certain technical changes to the temporary extension of the COBRA (Consolidated Omnibus Budget Reconciliation Act) fee.

Page 27: Lines 12-21. Strike “striking “July 14, 2025” and inserting “September 30, 2025”.” and insert “adding at the end the following: “(c) FURTHER ADDITIONAL PERIOD.—For the period beginning on July 15, 2025, and ending on September 30, 2025, section 13031(a)(9) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(9)) shall be applied and administered— “(1) in subparagraph (A), by substituting ‘0.3464’ for ‘0.21’; and “(2) in subparagraph (B)(i), by substituting‘0.3464’ for ‘0.21’.”.” This amendment makes certain technical changes to the temporary extension of the 2011 increase in the Merchandise Processing Fee.

Page 28: Line 24. Strike “[” and “]”. This amendment makes technical changes.