

**AMENDMENT IN THE NATURE OF A SUBSTITUTE**  
**TO H.R. [\_\_\_\_\_]**  
**OFFERED BY MR. SMITH OF MISSOURI**

Strike all after the enacting clause and insert the  
following:

**1 SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “AGOA Extension Act”.

**3 SEC. 2. EXTENSION OF PREFERENTIAL TREATMENT FOR**  
**4               CERTAIN COUNTRIES IN AFRICA UNDER AF-**  
**5               RICAN GROWTH AND OPPORTUNITY ACT;**  
**6               RETROACTIVE APPLICATION.**

7       (a) EXTENSION.—

8           (1) TRADE ACT OF 1974.—Section 506B of the  
9       Trade Act of 1974 (19 U.S.C. 2466b) is amended  
10      by striking “September 30, 2025” and inserting  
11      “December 31, 2028”.

12          (2) AFRICAN GROWTH AND OPPORTUNITY  
13      ACT.—

14           (A) IN GENERAL.—Section 112(g) of the  
15      African Growth and Opportunity Act (19  
16      U.S.C. 3721(g)) is amended by striking “Sep-  
17      tember 30, 2025” and inserting “December 31,  
18      2028”.

1 (B) REGIONAL APPAREL ARTICLE PRO-  
2 GRAM.—Section 112(b)(3)(A) of the African  
3 Growth and Opportunity Act (19 U.S.C.  
4 3721(b)(3)(A)) is amended—

5 (i) in clause (i), by striking “21 suc-  
6 ceeding” and inserting “24 succeeding”;  
7 and

8 (ii) in clause (ii)(II), by striking “Sep-  
9 tember 30, 2025” and inserting “Decem-  
10 ber 31, 2028”.

11 (C) THIRD-COUNTRY FABRIC PROGRAM.—  
12 Section 112(c)(1) of the African Growth and  
13 Opportunity Act (19 U.S.C. 3721(c)(1)) is  
14 amended—

15 (i) in the paragraph heading, by strik-  
16 ing “SEPTEMBER 30, 2025” and inserting  
17 “DECEMBER 31, 2028”;

18 (ii) in subparagraph (A), by striking  
19 “September 30, 2025” and inserting “De-  
20 cember 31, 2028”; and

21 (iii) in subparagraph (B)(ii), by strik-  
22 ing “September 30, 2025” and inserting  
23 “December 31, 2028”.

24 (b) RETROACTIVE APPLICATION.—

1           (1) IN GENERAL.—Notwithstanding section 514  
2           of the Tariff Act of 1930 (19 U.S.C. 1514) or any  
3           other provision of law, and subject to paragraph (2),  
4           any entry of a covered article to which duty-free  
5           treatment or other preferential treatment under sec-  
6           tion 506A of the Trade Act of 1974 (19 U.S.C.  
7           2466a) would have applied if the entry had been  
8           made on September 30, 2025, that was made—

9                     (A) after September 30, 2025, and

10                    (B) before the date of the enactment of  
11           this Act,

12           shall be liquidated or reliquidated as though such  
13           entry occurred on the date of the enactment of this  
14           Act.

15           (2) REQUESTS.—A liquidation or reliquidation  
16           may be made under paragraph (1) with respect to  
17           an entry only if a request therefor is filed with the  
18           Commissioner of U.S. Customs and Border Protec-  
19           tion not later than 180 days after the date of the  
20           enactment of this Act that contains sufficient infor-  
21           mation to enable such Commissioner—

22                     (A) to locate the entry; or

23                     (B) to reconstruct the entry if it cannot be  
24           located.

1           (3) PAYMENT OF AMOUNTS OWED.—Any  
2       amounts owed by the United States pursuant to the  
3       liquidation or reliquidation of an entry of a covered  
4       article under paragraph (1) shall be paid, without  
5       interest of any kind, not later than 90 days after the  
6       date of the liquidation or reliquidation (as the case  
7       may be).

8           (4) DEFINITIONS.—In this subsection:

9           (A) COVERED ARTICLE.—The term “cov-  
10      ered article” means an article from a country  
11      that is designated by the President as a bene-  
12      ficiary sub-Saharan African country under sec-  
13      tion 104 of the African Growth and Oppor-  
14      tunity Act (19 U.S.C. 3703) as of the day be-  
15      fore the date of the enactment of this Act.

16          (B) ENTRY.—The term “entry” includes a  
17      withdrawal from warehouse for consumption.

18   **SEC. 3. EXTENSION OF CUSTOMS USER FEES.**

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

22           (1) in subparagraph (A), by striking “Sep-  
23      tember 30, 2031” and inserting “December 31,  
24      2031”; and

1           (2) in subparagraph (B)(i), by striking “Sep-  
2       tember 30, 2031” and inserting “December 31,  
3       2031”.

4       (b) RATE FOR MERCHANDISE PROCESSING FEES.—  
5       Section 503 of the United States-Korea Free Trade  
6       Agreement Implementation Act (19 U.S.C. 3805 note) is  
7       amended by striking “September 30, 2031” and inserting  
8       “December 31, 2031”.

