An Act

To extend the Generalized System of Preferences and the Andean Trade Preference Act, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. EXTENSION OF GENERALIZED SYSTEM OF PREFERENCES.


SEC. 2. EXTENSION OF ANDEAN TRADE PREFERENCE ACT.

(a) EXTENSION.—Section 208(a) of the Andean Trade Preference Act (19 U.S.C. 3206(a)) is amended in paragraphs (1) and (2) by striking “December 31, 2009” each place it appears and inserting “December 31, 2010”.

(b) TREATMENT OF CERTAIN APPAREL ARTICLES.—Section 204(b)(3) of the Andean Trade Preference Act (19 U.S.C. 3203(b)(3)) is amended—

(1) in subparagraph (B)—

(A) in clause (iii)—

(i) in subclause (II), by striking “7 succeeding 1-year periods” and inserting “8 succeeding 1-year periods”; and

(ii) in subclause (III)(bb), by striking “and for the succeeding 2-year period” and inserting “and for the succeeding 3-year period”; and

(B) in clause (v)(II), by striking “6 succeeding 1-year periods” and inserting “7 succeeding 1-year periods”; and

(2) in subparagraph (E)(ii)(II), by striking “December 31, 2009” and inserting “December 31, 2010”.


SEC. 3. CUSTOMS USER FEES.

Section 13031(j)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3)) is amended—

(1) in subparagraph (A), by striking “February 14, 2018” and inserting “May 14, 2018”; and

(2) in subparagraph (B)(i), by striking “February 7, 2018” and inserting “June 7, 2018”.

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SEC. 4. TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES.

The percentage under paragraph (1) of section 202(b) of the Corporate Estimated Tax Shift Act of 2009 in effect on the date of the enactment of this Act is increased by 1.5 percentage points.

Approved December 28, 2009.