

Union Calendar No. 76

114TH CONGRESS
1ST SESSION

H. R. 1892

[Report No. 114–108, Part I]

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

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

MAY 8, 2015

Reported from the Committee on Ways and Means with an amendment

[Strike out all after the enacting clause and insert the part printed in *italic*]

MAY 8, 2015

The Committees on Energy and Commerce and the Budget discharged; committed to the Committee of the Whole House on the State of the Union and ordered to be printed

[For text of introduced bill, see copy of bill as introduced on April 17, 2015]

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 Reauthorization Act of 2015”.*

6 **SEC. 2. APPLICATION OF PROVISIONS RELATING TO TRADE**

7 **ADJUSTMENT ASSISTANCE.**

8 (a) *REPEAL OF SNAPBACK.*—*Section 233 of the Trade*
9 *Adjustment Assistance Extension Act of 2011 (Public Law*
10 *112–40; 125 Stat. 416) is repealed.*

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

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

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

20 (c) *REFERENCES.*—*Except as otherwise provided in*
21 *this Act, whenever in this Act an amendment or repeal is*
22 *expressed in terms of an amendment to, or repeal of, a pro-*
23 *vision of chapters 2 through 6 of title II of the Trade Act*
24 *of 1974, the reference shall be considered to be made to a*

1 *provision of any such chapter, as in effect on December 31,*
2 *2013.*

3 **SEC. 3. EXTENSION OF TRADE ADJUSTMENT ASSISTANCE**
4 **PROGRAM.**

5 (a) *EXTENSION OF TERMINATION PROVISIONS.*—*Sec-*
6 *tion 285 of the Trade Act of 1974 (19 U.S.C. 2271 note)*
7 *is amended by striking “December 31, 2013” each place it*
8 *appears and inserting “June 30, 2021”.*

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

14 (c) *REEMPLOYMENT TRADE ADJUSTMENT ASSIST-*
15 *ANCE.*—*Section 246(b)(1) of the Trade Act of 1974 (19*
16 *U.S.C. 2318(b)(1)) is amended by striking “December 31,*
17 *2013” and inserting “June 30, 2021”.*

18 (d) *AUTHORIZATIONS OF APPROPRIATIONS.*—

19 (1) *TRADE ADJUSTMENT ASSISTANCE FOR WORK-*
20 *ERS.*—*Section 245(a) of the Trade Act of 1974 (19*
21 *U.S.C. 2317(a)) is amended by striking “December*
22 *31, 2013” and inserting “June 30, 2021”.*

23 (2) *TRADE ADJUSTMENT ASSISTANCE FOR*
24 *FIRMS.*—*Section 255(a) of the Trade Act of 1974 (19*
25 *U.S.C. 2345(a)) is amended by striking “fiscal years*

1 2012 and 2013” and all that follows through “Decem-
2 ber 31, 2013” and inserting “fiscal years 2015
3 through 2021”.

4 (3) *TRADE ADJUSTMENT ASSISTANCE FOR FARM-*
5 *ERS.*—Section 298(a) of the Trade Act of 1974 (19
6 U.S.C. 2401g(a)) is amended by striking “fiscal years
7 2012 and 2013” and all that follows through “Decem-
8 ber 31, 2013” and inserting “fiscal years 2015
9 through 2021”.

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

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

13 (1) in the subsection heading, by striking “*DATA*
14 *REPORTING*” and inserting “*PERFORMANCE MEAS-*
15 *URES*”;

16 (2) in paragraph (1)—

17 (A) in the matter preceding subparagraph

18 (A)—

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

21 (ii) by striking “data” and inserting
22 “measures”;

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

1 (C) in subparagraph (C), by inserting “that
2 promote efficiency and effectiveness” after “as-
3 sistance program”;

4 (3) in paragraph (2)—

5 (A) in the paragraph heading, by striking
6 “CORE INDICATORS DESCRIBED” and inserting
7 “INDICATORS OF PERFORMANCE”; and

8 (B) by striking subparagraph (A) and in-
9 serting the following:

10 “(A) PRIMARY INDICATORS OF PERFORM-
11 ANCE DESCRIBED.—

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

15 “(I) the percentage and number of
16 workers who received benefits under the
17 trade adjustment assistance program
18 who are in unsubsidized employment
19 during the second calendar quarter
20 after exit from the program;

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

1 *ployment during the fourth calendar*
2 *quarter after exit from the program;*

3 *“(III) the median earnings of*
4 *workers described in subclause (I);*

5 *“(IV) the percentage and number*
6 *of workers who received benefits under*
7 *the trade adjustment assistance pro-*
8 *gram who, subject to clause (ii), obtain*
9 *a recognized postsecondary credential*
10 *or a secondary school diploma or its*
11 *recognized equivalent, during partici-*
12 *pation in the program or within one*
13 *year after exit from the program; and*

14 *“(V) the percentage and number*
15 *of workers who received benefits under*
16 *the trade adjustment assistance pro-*
17 *gram who, during a year while receiv-*
18 *ing such benefits, are in an education*
19 *or training program that leads to a*
20 *recognized postsecondary credential or*
21 *employment and who are achieving*
22 *measurable gains in skills toward such*
23 *a credential or employment.*

24 *“(ii) INDICATOR RELATING TO CRE-*
25 *DENTIAL.—For purposes of clause (i)(IV), a*

1 *worker who received benefits under the trade*
2 *adjustment assistance program who ob-*
3 *tained a secondary school diploma or its*
4 *recognized equivalent shall be included in*
5 *the percentage counted for purposes of that*
6 *clause only if the worker, in addition to ob-*
7 *taining such a diploma or its recognized*
8 *equivalent, has obtained or retained em-*
9 *ployment or is in an education or training*
10 *program leading to a recognized postsec-*
11 *ondary credential within one year after exit*
12 *from the program.”;*

13 (4) *in paragraph (3)—*

14 (A) *in the paragraph heading, by striking*
15 *“DATA” and inserting “MEASURES”;*

16 (B) *by striking “quarterly” and inserting*
17 *“annual”; and*

18 (C) *by striking “data” and inserting*
19 *“measures”; and*

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

21 *“(4) ACCESSIBILITY OF STATE PERFORMANCE*
22 *REPORTS.—The Secretary shall, on an annual basis,*
23 *make available (including by electronic means), in an*
24 *easily understandable format, the reports of cooper-*
25 *ating States or cooperating State agencies required by*

1 *paragraph (1) and the information contained in those*
2 *reports.”.*

3 *(b) COLLECTION AND PUBLICATION OF DATA.—Sec-*
4 *tion 249B of the Trade Act of 1974 (19 U.S.C. 2323) is*
5 *amended—*

6 *(1) in subsection (b)—*

7 *(A) in paragraph (3)—*

8 *(i) in subparagraph (A), by striking*
9 *“enrolled in” and inserting “who received”;*

10 *(ii) in subparagraph (B)—*

11 *(I) by striking “complete” and in-*
12 *serting “exited”; and*

13 *(II) by striking “who were en-*
14 *rolled in” and inserting “, including*
15 *who received”;*

16 *(iii) in subparagraph (E), by striking*
17 *“complete” and inserting “exited”;*

18 *(iv) in subparagraph (F), by striking*
19 *“complete” and inserting “exit”; and*

20 *(v) by adding at the end the following:*

21 *“(G) The average cost per worker of receiv-*
22 *ing training approved under section 236.*

23 *“(H) The percentage of workers who re-*
24 *ceived training approved under section 236 and*

1 *obtained unsubsidized employment in a field re-*
2 *lated to that training.”; and*

3 *(B) in paragraph (4)—*

4 *(i) in subparagraphs (A) and (B), by*
5 *striking “quarterly” each place it appears*
6 *and inserting “annual”; and*

7 *(ii) by striking subparagraph (C) and*
8 *inserting the following:*

9 *“(C) The median earnings of workers de-*
10 *scribed in section 239(j)(2)(A)(i)(III) during the*
11 *second calendar quarter after exit from the pro-*
12 *gram, expressed as a percentage of the median*
13 *earnings of such workers before the calendar*
14 *quarter in which such workers began receiving*
15 *benefits under this chapter.”; and*

16 *(2) in subsection (e)—*

17 *(A) in paragraph (1)—*

18 *(i) by redesignating subparagraphs (B)*
19 *and (C) as subparagraphs (C) and (D), re-*
20 *spectively; and*

21 *(ii) by inserting after subparagraph*
22 *(A) the following:*

23 *“(B) the reports required under section*
24 *239(j);”;* and

1 (B) in paragraph (2), by striking “a quar-
2 terly” and inserting “an annual”.

3 (c) *RECOGNIZED POSTSECONDARY CREDENTIAL DE-*
4 *FINED.*—Section 247 of the Trade Act of 1974 (19 U.S.C.
5 2319) is amended by adding at the end the following:

6 “(19) The term ‘recognized postsecondary creden-
7 tial’ means a credential consisting of an industry-rec-
8 ognized certificate or certification, a certificate of
9 completion of an apprenticeship, a license recognized
10 by a State or the Federal Government, or an associate
11 or baccalaureate degree.”.

12 **SEC. 5. APPLICABILITY OF TRADE ADJUSTMENT ASSIST-**
13 **ANCE PROVISIONS.**

14 (a) *TRADE ADJUSTMENT ASSISTANCE FOR WORK-*
15 *ERS.*—

16 (1) *PETITIONS FILED ON OR AFTER JANUARY 1,*
17 *2014, AND BEFORE DATE OF ENACTMENT.*—

18 (A) *CERTIFICATIONS OF WORKERS NOT CER-*
19 *TIFIED BEFORE DATE OF ENACTMENT.*—

20 (i) *CRITERIA IF A DETERMINATION*
21 *HAS NOT BEEN MADE.*—If, as of the date of
22 *the enactment of this Act, the Secretary of*
23 *Labor has not made a determination with*
24 *respect to whether to certify a group of*
25 *workers as eligible to apply for adjustment*

1 *assistance under section 222 of the Trade*
2 *Act of 1974 pursuant to a petition described*
3 *in clause (iii), the Secretary shall make*
4 *that determination based on the require-*
5 *ments of section 222 of the Trade Act of*
6 *1974, as in effect on such date of enactment.*

7 *(ii) RECONSIDERATION OF DENIALS OF*
8 *CERTIFICATIONS.—If, before the date of the*
9 *enactment of this Act, the Secretary made a*
10 *determination not to certify a group of*
11 *workers as eligible to apply for adjustment*
12 *assistance under section 222 of the Trade*
13 *Act of 1974 pursuant to a petition described*
14 *in clause (iii), the Secretary shall—*

15 *(I) reconsider that determination;*

16 *and*

17 *(II) if the group of workers meets*
18 *the requirements of section 222 of the*
19 *Trade Act of 1974, as in effect on such*
20 *date of enactment, certify the group of*
21 *workers as eligible to apply for adjust-*
22 *ment assistance.*

23 *(iii) PETITION DESCRIBED.—A peti-*
24 *tion described in this clause is a petition for*
25 *a certification of eligibility for a group of*

1 *workers filed under section 221 of the Trade*
2 *Act of 1974 on or after January 1, 2014,*
3 *and before the date of the enactment of this*
4 *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 pursu-*
10 *ant to a petition described in subparagraph*
11 *(A)(iii) shall be eligible, on and after the*
12 *date that is 90 days after the date of the en-*
13 *actment of this Act, to receive benefits only*
14 *under the provisions of chapter 2 of title II*
15 *of the Trade Act of 1974, as in effect on*
16 *such date of enactment.*

17 *(ii) COMPUTATION OF MAXIMUM BENE-*
18 *FITS.—Benefits received by a worker de-*
19 *scribed in clause (i) under chapter 2 of title*
20 *II of the Trade Act of 1974 before the date*
21 *of the enactment of this Act shall be in-*
22 *cluded in any determination of the max-*
23 *imum benefits for which the worker is eligi-*
24 *ble under the provisions of chapter 2 of title*

1 *II of the Trade Act of 1974, as in effect on*
2 *the date of the enactment of this 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 under*
6 *section 221 of the Trade Act of 1974 on or before De-*
7 *cember 31, 2013, shall continue to be eligible to apply*
8 *for and receive benefits under the provisions of chap-*
9 *ter 2 of title II of such Act, as in effect on December*
10 *31, 2013.*

11 (3) *QUALIFYING SEPARATIONS WITH RESPECT TO*
12 *PETITIONS FILED WITHIN 90 DAYS OF DATE OF EN-*
13 *ACTMENT.—Section 223(b) of the Trade Act of 1974,*
14 *as in effect on the date of the enactment of this Act,*
15 *shall be applied and administered by substituting*
16 *“before January 1, 2014” for “more than one year be-*
17 *fore the date of the petition on which such certifi-*
18 *cation was granted” for purposes of determining*
19 *whether a worker is eligible to apply for adjustment*
20 *assistance pursuant to a petition filed under section*
21 *221 of the Trade Act of 1974 on or after the date of*
22 *the enactment of this Act and on or before the date*
23 *that is 90 days after such date of enactment.*

24 (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 enact-*
5 *ment of this Act, the Secretary of Commerce has*
6 *not made a determination with respect to wheth-*
7 *er to certify a firm as eligible to apply for ad-*
8 *justment 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 CER-*
15 *TAIN PETITIONS.—If, before the date of the enact-*
16 *ment of this Act, the Secretary made a deter-*
17 *mination 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 peti-*
20 *tion 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, as*
25 *in effect on such date of enactment, certify*

1 *the firm as eligible to apply for adjustment*
2 *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 Act*
7 *of 1974 on or after January 1, 2014, and before*
8 *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 as-*
15 *sistance under section 251 of the Trade Act of*
16 *1974, as in effect on the date of the enactment*
17 *of this Act, if the firm or its representative files*
18 *a petition for a certification of eligibility under*
19 *section 251 of the Trade Act of 1974 not later*
20 *than 90 days after such date of enactment.*

21 (B) *FIRM DESCRIBED.*—*A firm described in*
22 *this subparagraph is a firm that the Secretary*
23 *determines would have been certified as eligible*
24 *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 of
4 1974 on a date during the period beginning
5 on January 1, 2014, and ending on the day
6 before the date of the enactment of this Act;
7 and

8 (ii) the provisions of chapter 3 of title
9 II of the Trade Act of 1974, as in effect on
10 such date of enactment, had been in effect
11 on that date during the period described in
12 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 1974
17 (19 U.S.C. 2271 *et seq.*), as in effect on January 1, 2014,
18 shall be in effect and apply, except that in applying and
19 administering such chapters—

20 (1) paragraph (1) of section 231(c) 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 more
22 than 13 weeks within such period of eligibility as the Sec-
23 retary may prescribe to account for a break in training
24 or for justifiable cause that follows the last week for which

1 *the worker is otherwise entitled to a trade readjustment al-*
2 *lowance 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 performance*
10 *benchmarks established as part of the training*
11 *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” for*
19 *“December 31, 2007”;*

20 (4) *section 246(b)(1) of that Act shall be applied*
21 *and administered by substituting “June 30, 2022” for*
22 *“the date that is 5 years” and all that follows through*
23 *“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-month*
3 *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 “June*
12 *30, 2022” for “December 31, 2007” each place it*
13 *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 *paragraph (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 pro-*
25 *vided—*

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, 5,
22 and 6 of title II of the Trade Act of 1974, as in effect on
23 the date of the enactment of this Act, shall continue to apply
24 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 of*
3 *that Act pursuant to petitions filed under section 221*
4 *of that Act before July 1, 2021;*

5 (2) *firms certified as eligible for technical assist-*
6 *ance or grants under chapter 3 of title II of that Act*
7 *pursuant to petitions filed under section 251 of that*
8 *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 “before*
19 *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.—This section shall not*
5 *apply to any taxpayer for any eligible coverage*
6 *month unless such taxpayer elects the applica-*
7 *tion of this section for such month.*

8 “(B) *TIMING AND APPLICABILITY OF ELEC-*
9 *TION.—Except as the Secretary may provide—*

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 made,*
19 *shall be irrevocable with respect to such*
20 *months.*

21 “(12) *COORDINATION WITH PREMIUM TAX CRED-*
22 *IT.—*

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 pur-
2 poses of section 36B with respect to the taxpayer.

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

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

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

20 “(II) the sum of the credits al-
21 lowed under this section (determined
22 without regard to paragraph (1)) and
23 section 36B (determined without re-
24 gard to subsection (f)(1) thereof) for
25 such taxable year, and

1 “(i) section 36B(f)(2) shall not apply
2 with respect to such taxpayer for such tax-
3 able year, except that if such taxpayer re-
4 ceived any advance payments under section
5 7527 for any month in such taxable year
6 and is later allowed a credit under section
7 36B for such taxable year, then section
8 36B(f)(2)(B) shall be applied by sub-
9 stituting the amount determined under
10 clause (i) for the amount determined under
11 section 36B(f)(2)(A).”

12 (c) *EXTENSION OF ADVANCE PAYMENT PROGRAM.*—

13 (1) *IN GENERAL.*—Subsection (a) of section 7527
14 of the Internal Revenue Code of 1986 is amended by
15 striking “August 1, 2003” and inserting “the date
16 that is 1 year after the date of the enactment of the
17 Trade Adjustment Assistance Reauthorization Act of
18 2015”.

19 (2) *CONFORMING AMENDMENT.*—Paragraph (1)
20 of section 7527(e) of such Code is amended by striking
21 “occurring” and all that follows and inserting “occur-
22 ring—

23 “(A) after the date that is 1 year after the
24 date of the enactment of the Trade Adjustment
25 Assistance Reauthorization Act of 2015, and

1 “(B) prior to the first month for which an
2 advance payment is made on behalf of such indi-
3 vidual under subsection (a).”.

4 (d) *INDIVIDUAL INSURANCE TREATED AS QUALIFIED*
5 *HEALTH INSURANCE WITHOUT REGARD TO ENROLLMENT*
6 *DATE.*—

7 (1) *IN GENERAL.*—Subparagraph (J) of section
8 35(e)(1) of the Internal Revenue Code of 1986 is
9 amended by striking “insurance if the eligible indi-
10 vidual” and all that follows through “For purposes
11 of” and inserting “insurance. For purposes of”.

12 (2) *SPECIAL RULE.*—Subparagraph (J) of sec-
13 tion 35(e)(1) of such Code, as amended by paragraph
14 (1), is amended by striking “insurance.” and insert-
15 ing “insurance (other than coverage enrolled in
16 through an Exchange established under the Patient
17 Protection and Affordable Care Act).”.

18 (e) *CONFORMING AMENDMENT.*—Subsection (m) of sec-
19 tion 6501 of the Internal Revenue Code of 1986 is amended
20 by inserting “, 35(g)(11)” after “30D(e)(4)”.

21 (f) *EFFECTIVE DATE.*—

22 (1) *IN GENERAL.*—Except as provided in para-
23 graph (2), the amendments made by this section shall
24 apply to coverage months in taxable years beginning
25 after December 31, 2013.

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

5 (3) *TRANSITION RULE.*—*Notwithstanding section*
6 *35(g)(11)(B)(i) of the Internal Revenue Code of 1986*
7 *(as added by this Act), an election to apply section*
8 *35 of such Code to an eligible coverage month (as de-*
9 *defined in section 35(b) of such Code) (and not to claim*
10 *the credit under section 36B of such Code with respect*
11 *to such month) in a taxable year beginning after De-*
12 *cember 31, 2013, and before the date of the enactment*
13 *of this Act—*

14 (A) *may be made at any time on or after*
15 *such date of enactment and before the expiration*
16 *of the 3-year period of limitation prescribed in*
17 *section 6511(a) with respect to such taxable year;*
18 *and*

19 (B) *may be made on an amended return.*

20 (g) *AGENCY OUTREACH.*—*As soon as possible after the*
21 *date of the enactment of this Act, the Secretaries of the*
22 *Treasury, Health and Human Services, and Labor (or such*
23 *Secretaries' delegates) and the Director of the Pension Ben-*
24 *efit Guaranty Corporation (or the Director's delegate) shall*
25 *carry out programs of public outreach, including on the*

1 *Internet, to inform potential eligible individuals (as defined*
2 *in section 35(c)(1) of the Internal Revenue Code of 1986)*
3 *of the extension of the credit under section 35 of the Internal*
4 *Revenue Code of 1986 and the availability of the election*
5 *to claim such credit retroactively for coverage months begin-*
6 *ning after December 31, 2013.*

7 **SEC. 8. CUSTOMS USER FEES.**

8 (a) *IN GENERAL.*—Section 13031(j)(3) of the Consoli-
9 *dated Omnibus Budget Reconciliation Act of 1985 (19*
10 *U.S.C. 58c(j)(3)) is amended—*

11 (1) *in subparagraph (B)(i), by striking “Sep-*
12 *tember 30, 2024” and inserting “September 30,*
13 *2025”; and*

14 (2) *by adding at the end the following:*

15 “(D) *Fees may be charged under paragraphs (9) and*
16 *(10) of subsection (a) during the period beginning on July*
17 *29, 2025, and ending on September 30, 2025.”.*

18 (b) *RATE FOR MERCHANDISE PROCESSING FEES.*—
19 *Section 503 of the United States–Korea Free Trade Agree-*
20 *ment Implementation Act (Public Law 112–41; 125 Stat.*
21 *460) is amended by adding at the end the following:*

22 “(c) *FURTHER ADDITIONAL PERIOD.*—*For the period*
23 *beginning on July 15, 2025, and ending on September 30,*
24 *2025, section 13031(a)(9) of the Consolidated Omnibus*

1 *Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(9))*
 2 *shall be applied and administered—*

3 “(1) *in subparagraph (A), by substituting*
 4 *‘0.3464’ for ‘0.21’; and*

5 “(2) *in subparagraph (B)(i), by substituting*
 6 *‘0.3464’ for ‘0.21’.*”.

7 **SEC. 9. CHILD TAX CREDIT NOT REFUNDABLE FOR TAX-**
 8 **PAYERS ELECTING TO EXCLUDE FOREIGN**
 9 **EARNED INCOME FROM TAX.**

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

13 “(5) *EXCEPTION FOR TAXPAYERS EXCLUDING*
 14 *FOREIGN EARNED INCOME.—Paragraph (1) shall not*
 15 *apply to any taxpayer for any taxable year if such*
 16 *taxpayer elects to exclude any amount from gross in-*
 17 *come under section 911 for such taxable year.*”.

18 (b) *EFFECTIVE DATE.—The amendment made by this*
 19 *section shall apply to taxable years beginning after Decem-*
 20 *ber 31, 2014.*

21 **SEC. 10. TIME FOR PAYMENT OF CORPORATE ESTIMATED**
 22 **TAXES.**

23 *Notwithstanding section 6655 of the Internal Revenue*
 24 *Code of 1986, in the case of a corporation with assets of*

1 *not less than \$1,000,000,000 (determined as of the end of*
2 *the preceding taxable year)—*

3 *(1) the amount of any required installment of*
4 *corporate estimated tax which is otherwise due in*
5 *July, August, or September of 2020 shall be increased*
6 *by 2.75 percent of such amount (determined without*
7 *regard to any increase in such amount not contained*
8 *in such Code); and*

9 *(2) the amount of the next required installment*
10 *after an installment referred to in paragraph (1)*
11 *shall be appropriately reduced to reflect the amount*
12 *of the increase by reason of such paragraph.*

13 **SEC. 11. COVERAGE AND PAYMENT FOR RENAL DIALYSIS**
14 **SERVICES FOR INDIVIDUALS WITH ACUTE**
15 **KIDNEY INJURY.**

16 *(a) COVERAGE.—Section 1861(s)(2)(F) of the Social*
17 *Security Act (42 U.S.C. 1395x(s)(2)(F)) is amended by in-*
18 *serting before the semicolon the following: “, including such*
19 *renal dialysis services furnished on or after January 1,*
20 *2017, by a renal dialysis facility or provider of services*
21 *paid under section 1881(b)(14) to an individual with acute*
22 *kidney injury (as defined in section 1834(r)(2))”.*

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

1 “(r) *PAYMENT FOR RENAL DIALYSIS SERVICES FOR*
2 *INDIVIDUALS WITH ACUTE KIDNEY INJURY.*—

3 “(1) *PAYMENT RATE.*—*In the case of renal dialy-*
4 *sis services (as defined in subparagraph (B) of section*
5 *1881(b)(14)) furnished under this part by a renal di-*
6 *alysis facility or provider of services paid under such*
7 *section during a year (beginning with 2017) to an in-*
8 *dividual with acute kidney injury (as defined in*
9 *paragraph (2)), the amount of payment under this*
10 *part for such services shall be the base rate for renal*
11 *dialysis services determined for such year under such*
12 *section, as adjusted by any applicable geographic ad-*
13 *justment factor applied under subparagraph*
14 *(D)(iv)(II) of such section and may be adjusted by the*
15 *Secretary (on a budget neutral basis for payments*
16 *under this paragraph) by any other adjustment factor*
17 *under subparagraph (D) of such section.*

18 “(2) *INDIVIDUAL WITH ACUTE KIDNEY INJURY*
19 *DEFINED.*—*In this subsection, the term ‘individual*
20 *with acute kidney injury’ means an individual who*
21 *has acute loss of renal function and does not receive*
22 *renal dialysis services for which payment is made*
23 *under section 1881(b)(14).’.*

1 **SEC. 12. MODIFICATION OF THE MEDICARE SEQUESTER**
2 **FOR FISCAL YEAR 2024.**

3 *Section 251A(6)(D)(ii) of the Balanced Budget and*
4 *Emergency Deficit Control Act of 1985 (2 U.S.C.*
5 *901a(6)(D)(ii)) is amended by striking “0.0 percent” and*
6 *inserting “0.25 percent”.*

Union Calendar No. 76

114TH CONGRESS
1ST Session

H. R. 1892

[Report No. 114-108, Part I]

A BILL

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

MAY 8, 2015

Reported from the Committee on Ways and Means with
an amendment

MAY 8, 2015

The Committees on Energy and Commerce and the Budget discharged; committed to the Committee of the Whole House on the State of the Union and ordered to be printed