

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 2303

Relating to the tariff treatment of gum rosin and wood rosin.

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IN THE HOUSE OF REPRESENTATIVES

MAY 27, 1993

Mr. CASTLE introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

Relating to the tariff treatment of gum rosin and wood  
rosin.

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. GUM ROSIN AND WOOD ROSIN.**

4 Chapter 38 of the Harmonized Tariff Schedule of the  
5 United States is amended by striking subheading  
6 3806.10.00 and inserting in numerical sequence the fol-  
7 lowing new superior text and subheadings, with the article  
8 description for subheading 3806.12.00 having the same  
9 degree of indentation as the article description in sub-  
10 heading 3802.90.50:

3806.12.00	Rosin:			
3806.14.00	Gum rosin or wood rosin .....	Free		
	Other .....	5%	Free (A*, CA, E, IL, J)	5%

1 **SEC. 2. APPLICABILITY.**

2 (a) IN GENERAL.—The amendment made by section  
3 1 applies with respect to goods entered, or withdrawn from  
4 warehouse for consumption, on or after the 15th day after  
5 the date of the enactment of this Act.

6 (b) RETROACTIVE PROVISION.—Notwithstanding sec-  
7 tion 514 of the Tariff Act of 1930 or any other provision  
8 of law to the contrary, upon a request filed with the appro-  
9 priate customs officer before the 90th day after the date  
10 of the enactment of this Act, any entry or withdrawal from  
11 warehouse for consumption of goods to which the amend-  
12 ment made by section 1 applies and that was made—

13 (1) after December 31, 1992; and

14 (2) before the 15th day after the date of the  
15 enactment of this Act;

16 and with respect to which there would have been no duty  
17 or a lower duty if the amendment made by section 1 had  
18 applied to such entry or withdrawal, shall be liquidated  
19 or reliquidated as though such entry or withdrawal had  
20 occurred on such 15th day.

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