

104TH CONGRESS
1ST SESSION

H. R. 527

To amend the Tariff Act of 1930 to permit an extension for filing drawback claims in cases where the President has declared a major disaster.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 17, 1995

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

A BILL

To amend the Tariff Act of 1930 to permit an extension for filing drawback claims in cases where the President has declared a major disaster.

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. SPECIAL RULE FOR EXTENDING TIME FOR FIL-**
4 **ING DRAWBACK CLAIMS.**

5 Section 313(r) of the Tariff Act of 1930 (19 U.S.C.
6 1313(r)), is amended by adding at the end the following:

7 “(3)(A) Notwithstanding the limitation set
8 forth in paragraph (1), the Customs Service may ex-
9 tend the time for filing a drawback claim for a pe-
10 riod not to exceed 18 months, if—

1 “(i) the claimant establishes to the satis-
2 faction of the Customs Service that the claim-
3 ant was unable to file the drawback claim be-
4 cause of an event declared by the President to
5 be a major disaster on or after January 1,
6 1994; and

7 “(ii) the claimant files a request for such
8 extension with the Customs Service within 1
9 year from the last day of the 3-year period re-
10 ferred to in paragraph (1).

11 “(B) If an extension is granted with respect to
12 a request filed under this paragraph, the periods of
13 time for retaining records set forth in subsection (t)
14 of this section and section 508(c)(3) shall be ex-
15 tended for an additional 18 months.

16 “(C) For purposes of this paragraph the term
17 ‘major disaster’ has the meaning given such term in
18 section 102(2) of the Robert T. Stafford Disaster
19 Relief and Emergency Assistance Act (42 U.S.C.
20 5122(2)).”.

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