119TH CONGRESS
2D SESSION

S. ______

To terminate and refund certain duties imposed by the President, and for other purposes.

IN THE SENATE OF THE UNITED STATES

Mr. SCHUMER (for himself, Mr. WYDEN, Mr. KAINE, Mr. COONS, Ms. SLOTKIN, Ms. CANTWELL, Mrs. MURRAY, Ms. KLOBUCHAR, Mr. WARNER, Mrs. GILLIBRAND, Mr. KING, and Mr. WELCH) introduced the following bill; which was read twice and referred to the Committee on ______________

A BILL

To terminate and refund certain duties imposed by the President, 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. SHORT TITLE.

This Act may be cited as the ‘‘End Trump’s Tariff Tax Act’’.

SEC. 2. TERMINATION OF DUTIES IMPOSED PURSUANT TO FORCED LABOR IMPORT PROHIBITION INVESTIGATION.

(a) IN GENERAL.—Notwithstanding any other provision of law, no duties imposed before, on, or after the date of the enactment of this Act pursuant to the investigations described in subsection (b) shall have any force or effect on or after that date.

(b) INVESTIGATIONS DESCRIBED.—The investigations described in this subsection are investigations—

(1) conducted pursuant to title III of the Trade Act of 1974 (19 U.S.C. 2411 et seq.) with respect to the alleged failure of various countries to impose and effectively enforce a prohibition on the importation of goods produced with forced labor; and

(2) notice of action with respect to which was published in the Federal Register on July 28, 2026 (91 Fed. Reg. 47318).

SEC. 3. REPEAL OF BALANCE-OF-PAYMENTS AUTHORITY.

(a) IN GENERAL.—Section 122 of the Trade Act of 1974 (19 U.S.C. 2132) is repealed.

(b) CLERICAL AMENDMENT.—The table of contents for the Trade Act of 1974 is amended by striking the item relating to section 122.

(c) CONFORMING AMENDMENT.—Section 127(b) of the Trade Act of 1974 (19 U.S.C. 2137(b)) is amended, in the matter preceding subparagraph (A), by striking "(and from any action under section 122(c))".

(d) EFFECTIVE DATE; TERMINATION OF DUTIES.—

(1) EFFECTIVE DATE.—The amendments made by this section shall take effect on August 1, 2026.

(2) TERMINATION OF DUTIES.—Any duties imposed under section 122 of the Trade Act of 1974 before the date of the enactment of this Act shall have no force or effect on or after that date.

SEC. 4. REPEAL OF AUTHORITY TO IMPOSE DUTIES IN RESPONSE TO DISCRIMINATION BY FOREIGN COUNTRIES.

(a) IN GENERAL.—Section 338 of the Tariff Act of 1930 (19 U.S.C. 1338) is repealed.

(b) CONFORMING AMENDMENT.—Section 337(m) of the Tariff Act of 1930 (19 U.S.C. 1337(m)) is amended by striking "and sections 338 and 340".

(c) EFFECTIVE DATE; TERMINATION OF DUTIES.—

(1) EFFECTIVE DATE.—The amendments made by this section shall take effect on August 1, 2026.

(2) TERMINATION OF DUTIES.—Any duties imposed under section 338 of the Tariff Act of 1930 before the date of the enactment of this Act shall have no force or effect on or after that date.

SEC. 5. REFUND OF DUTIES.

(a) IN GENERAL.—Notwithstanding section 514 of the Tariff Act of 1930 (19 U.S.C. 1514) or any other provision of law, the Commissioner of U.S. Customs and Border Protection shall, not later than 30 days after the date of the enactment of this Act, automatically refund, with interest, to each importer of an article with respect to which a duty described in subsection (b) was collected during the period specified in subsection (c) all such duties paid by the importer with respect to the article.

(b) DUTIES DESCRIBED.—A duty described in this subsection is a duty imposed before the date of the enactment of this Act—

(1) pursuant to an investigation described in section 2(b);

(2) under section 122 of the Trade Act of 1974 (19 U.S.C. 2132); or

(3) under section 338 of the Tariff Act of 1930 (19 U.S.C. 1338).

(c) PERIOD SPECIFIED.—The period specified in this subsection is—

(1) in the case of a duty described in paragraph (1) of subsection (b), the period beginning on July 23, 2026, and ending on the date of the enactment of this Act; and

(2) in the case of a duty described in paragraph (2) or (3) of that subsection, the period beginning on August 1, 2026, and ending on such date of enactment.

(d) RELIQUIDATION AUTHORITY.—In the case of an entry that was liquidated before the date of the enactment of this Act of an article subject to a duty described in subsection (b) that was collected during the period specified in subsection (c), the Commissioner shall reliquidate the entry at the rate of duty applicable to the article in the absence of any duty described in subsection (b) in order to pay a refund required under subsection (a).

(e) PRIORITIZATION OF SMALL BUSINESSES.—The Commissioner shall, to the extent practicable, prioritize the payment of refunds under subsection (a) to small business concerns.

(f) NO REQUEST OR DOCUMENTATION REQUIRED.—In carrying out this section, the Commissioner may not require an importer to make an explicit request for a refund under subsection (a) or to submit documentation in order to receive such a refund.

(g) DEFINITIONS.—In this section:

(1) ENTER; ENTRY.—The terms ‘‘enter’’ and ‘‘entry’’ include a withdrawal from warehouse for consumption.

(2) SMALL BUSINESS CONCERN.—The term "small business concern" has the meaning given that term in section 3 of the Small Business Act (15 U.S.C. 632).