

104TH CONGRESS
2D SESSION

S. 1796

To amend the Tariff Act of 1930 to permit merchandise purchased in a duty-free sales enterprise to be exempt from duty under certain circumstances.

IN THE SENATE OF THE UNITED STATES

MAY 23, 1996

Mr. BAUCUS introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Tariff Act of 1930 to permit merchandise purchased in a duty-free sales enterprise to be exempt from duty under certain circumstances.

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. PERSONAL ALLOWANCE EXEMPTION FROM DU-**
4 **TIES.**

5 Section 555(b)(6) of the Tariff Act of 1930 (19
6 U.S.C. 1555(b)(6)) is amended by inserting after “cus-
7 toms territory” the following: “, except that merchandise
8 purchased by United States residents is eligible for exemp-
9 tion from duty under subheadings 9804.00.65,
10 9804.00.70, and 9804.00.72 of the Harmonized Tariff

1 Schedule of the United States upon the United States resi-
2 dent's return to the customs territory of the United
3 States, if the person meets the eligibility requirements for
4 the exemption claimed. Notwithstanding any other provi-
5 sion of law, such merchandise shall be considered to be
6 articles acquired abroad as an incident of the journey from
7 which the person is returning, for purposes of determining
8 eligibility for any such exemption.”.

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