

104TH CONGRESS
2D SESSION

S. 1787

To amend the Harmonized Tariff Schedule of the United States with respect to fireworks.

IN THE SENATE OF THE UNITED STATES

MAY 21, 1996

Mr. PRESSLER (for himself, Mr. D'AMATO, Mr. BREAUX, and Mr. GRAHAM) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Harmonized Tariff Schedule of the United States with respect to fireworks.

1 *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

3 **SECTION 1. DUTY ON DISPLAY FIREWORKS.**

4 Chapter 35 of the Harmonized Tariff Schedule of the
5 United States is amended by striking subheading
6 3604.10.00 and inserting the following new subheadings:

“	3604.10	Fireworks:				
	3604.10.10	Display fireworks (Class 1.3C)	2.4%	Free (A*, CA, E, IL, J, MX)	12.5%	
	3604.10.90	Other (including Class 1.4G)	5.3%	Free (A*, CA, E, IL, J, MX)	12.5%	”.

1 **SEC. 2. EFFECTIVE DATE.**

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3 1 applies with respect to goods entered, or withdrawn from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 TREATMENT.—Notwithstanding
7 section 514 of the Tariff Act of 1930 (19 U.S.C. 1514)
8 or any other provision of law, upon a request filed with
9 the Customs Service before the 90th day after the date
10 of the enactment of this Act, any entry, or withdrawal
11 from warehouse for consumption—

12 (1) which was made on or after January 1,
13 1996, and before the 15th day after the date of the
14 enactment of this Act, and

15 (2) with respect to which there would have been
16 a lesser duty if the amendment made by section 1
17 applied to such entry or withdrawal,

18 shall be liquidated or reliquidated as though such amend-
19 ment applied to such entry or withdrawal.

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