

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.

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## 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

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## 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.”.

