

119TH CONGRESS
2D SESSION

H. R. 7736

To require the Commissioner of U.S. Customs and Border Protection to refund tariffs collected under the International Emergency Economic Powers Act, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 26, 2026

Mr. HORSFORD (for himself, Ms. BYNUM, Mr. NEAL, Mr. THOMPSON of California, Ms. SEWELL, Mr. SCHNEIDER, Mr. BEYER, Mr. EVANS of Pennsylvania, Ms. DELBENE, Mr. SUOZZI, Mr. PANETTA, Mr. LARSON of Connecticut, Mr. DAVIS of Illinois, Mr. CARTER of Louisiana, Ms. ROSS, Mr. STANTON, Mr. KENNEDY of New York, Ms. NORTON, Mrs. FLETCHER, Ms. SCHOLTEN, Ms. FRIEDMAN, Ms. SALINAS, Mr. AMO, Ms. STANSBURY, Mr. WHITESIDES, Ms. ELFRETH, Mr. MENEFEE, Ms. BARRAGÁN, Ms. HOYLE of Oregon, Mr. MCGARVEY, Ms. CROCKETT, Mr. SWALWELL, Mr. MCGOVERN, Mr. CUELLAR, Mr. LEVIN, Mr. SMITH of Washington, Ms. CRAIG, Ms. ANSARI, Mr. WALKINSHAW, Mr. GOLDMAN of New York, Ms. DEAN of Pennsylvania, Ms. CASTOR of Florida, Ms. RANDALL, Mrs. CHERFILUS-McCORMICK, and Mr. COURTNEY) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To require the Commissioner of U.S. Customs and Border Protection to refund tariffs collected under the International Emergency Economic Powers Act, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Restoring Economic
3 Lifelines for Independent Enterprises and Family Busi-
4 nesses Act” or the “RELIEF Act”.

5 **SECTION 2. REFUND REQUIRED.**

6 (a) IN GENERAL.—Not later than 90 days after the
7 date of the enactment of this Act and notwithstanding sec-
8 tion 514 of the Tariff Act of 1930 (19 U.S.C. 1514) or
9 any other provision of law, the Commissioner of U.S. Cus-
10 toms and Border Protection shall take such steps as may
11 be necessary to liquidate or reliquidate all entries with re-
12 spect to which any amounts were collected on or after Jan-
13 uary 1, 2025, in the form of a tariff or other duty imposed
14 under the International Emergency Economic Powers Act
15 (50 U.S.C. 1701 et seq.) and refund all such amounts to
16 the importer of record.

17 (b) NO APPLICATION REQUIRED.—The Commis-
18 sioner shall carry out the liquidations and reliquidations
19 required by subsection (a) without requiring any importer
20 of record to file an application or protest to be eligible
21 for the refunds required by such subsection, and shall use
22 all information otherwise available to the Commissioner to
23 calculate and disburse the amounts owed.

- 1 (c) ENTRY DEFINED.—For purposes of this section,
- 2 the term “entry” includes a withdrawal from warehouse
- 3 for consumption.

