

119TH CONGRESS  
2D SESSION

# S. 4364

To provide for the refund of duties imposed under the International  
Emergency Economic Powers Act.

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IN THE SENATE OF THE UNITED STATES

APRIL 21, 2026

Mr. WYDEN (for himself, Mr. MARKEY, and Mrs. SHAHEEN) introduced the  
following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To provide for the refund of duties imposed under the  
International Emergency Economic Powers Act.

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. SHORT TITLE.**

4       This Act may be cited as the “Speedy Tariff Refund  
5       Act of 2026”.

6       **SEC. 2. SENSE OF CONGRESS.**

7       It is the sense of Congress that—

8               (1) in light of the holding by the Supreme  
9       Court that duties imposed under the International  
10       Emergency Economic Powers Act (50 U.S.C. 1701

1 et seq.) are unlawful, the Commissioner of U.S. Cus-  
 2 toms and Border Protection must pay refunds of  
 3 those unlawfully collected duties;

4 (2) the Commissioner must process those re-  
 5 funds as swiftly as possible and without imposing  
 6 additional requirements that disproportionately  
 7 hinder individuals and small businesses from obtain-  
 8 ing refunds;

9 (3) the Consolidated Administration and Proc-  
 10 essing of Entries (CAPE) system for refunds is seri-  
 11 ously flawed and places unjustified burdens on im-  
 12 porters, particularly small businesses; and

13 (4) importers, wholesalers, and larger busi-  
 14 nesses, especially those that raised prices or passed  
 15 on direct costs from those unlawful duties while they  
 16 were in place, should pass on the refunds to their  
 17 customers, including small businesses and families  
 18 impacted by those duties.

19 **SEC. 3. REFUND OF DUTIES IMPOSED UNDER INTER-**  
 20 **NATIONAL EMERGENCY ECONOMIC POWERS**  
 21 **ACT.**

22 (a) IN GENERAL.—Notwithstanding section 514 of  
 23 the Tariff Act of 1930 (19 U.S.C. 1514) or any other pro-  
 24 vision of law, the Commissioner of U.S. Customs and Bor-  
 25 der Protection shall, not later than 30 days after the date

1 of the enactment of this Act, automatically refund, with  
2 interest, to each importer of a covered article all duties  
3 imposed under the International Emergency Economic  
4 Powers Act (50 U.S.C. 1701 et seq.) and paid with respect  
5 to the article.

6 (b) RELIQUIDATION AUTHORITY.—In the case of an  
7 entry of a covered article that was liquidated before the  
8 date of the enactment of this Act, the Commissioner shall  
9 reliquidate the entry at the rate of duty applicable to the  
10 article in the absence of any duty imposed under the Inter-  
11 national Emergency Economic Powers Act (50 U.S.C.  
12 1701 et seq.) in order to pay a refund required under sub-  
13 section (a).

14 (c) PRIORITIZATION OF SMALL BUSINESSES.—The  
15 Commissioner shall, to the extent practicable, prioritize  
16 the payment of refunds under subsection (a) to small busi-  
17 ness concerns.

18 (d) NO REQUEST OR DOCUMENTATION REQUIRED.—  
19 In carrying out this section, the Commissioner may not  
20 require an importer to make an explicit request for a re-  
21 fund under subsection (a) or to submit documentation in  
22 order to receive such a refund.

23 (e) DEFINITIONS.—In this section:

24 (1) COVERED ARTICLE.—The term “covered ar-  
25 ticle” means an article with respect to which the

1       President imposed duties under the International  
2       Emergency Economic Powers Act (50 U.S.C. 1701  
3       et seq.).

4               (2) ENTER; ENTRY.—The terms “enter” and  
5       “entry” include a withdrawal from warehouse for  
6       consumption.

7               (3) SMALL BUSINESS CONCERN.—The term  
8       “small business concern” has the meaning given  
9       that term in section 3 of the Small Business Act (15  
10       U.S.C. 632).

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