

Public Law 110–191  
110th Congress

An Act

Feb. 29, 2008

[H.R. 5264]

Andean Trade  
Preference  
Extension Act of  
2008.  
19 USC 3201  
note.

To extend the Andean Trade Preference Act, and for other purposes.

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

**SECTION 1. SHORT TITLE.**

This Act may be cited as the “Andean Trade Preference Extension Act of 2008”.

**SEC. 2. ANDEAN TRADE PREFERENCE ACT.**

(a) EXTENSION.—Section 208 of the Andean Trade Preference Act (19 U.S.C. 3206) is amended by striking “February 29, 2008” and inserting “December 31, 2008”.

(b) TREATMENT OF CERTAIN APPAREL ARTICLES.—Section 204(b)(3) of the Andean Trade Preference Act (19 U.S.C. 3203(b)(3)(B)) is amended—

(1) in subparagraph (B)—

(A) in clause (iii)—

(i) in subclause (II), by striking “5 succeeding 1-year periods” and inserting “6 succeeding 1-year periods”; and

(ii) in subclause (III)(bb), by inserting “and for the succeeding 1-year period,” after “for the 1-year period beginning October 1, 2007,”; and

(B) in clause (v)(II), by striking “4 succeeding 1-year periods” and inserting “5 succeeding 1-year periods”; and

(2) in subparagraph (E)(ii)(II), by striking “December 31, 2006” and inserting “December 31, 2008”.

**SEC. 3. CUSTOMS USER FEES.**

Section 13031(j)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3)) is amended—

(1) in subparagraph (A), by striking “December 13, 2014” and inserting “December 27, 2014”; and

(2) in subparagraph (B)(i), by striking “December 13, 2014” and inserting “December 27, 2014”.

**SEC. 4. TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES.**

26 USC 6655  
note.

The percentage under subparagraph (C) of section 401(1) of the Tax Increase Prevention and Reconciliation Act of 2005 in effect on the date of the enactment of this Act is increased by 0.25 percentage points.

Approved February 29, 2008.

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**LEGISLATIVE HISTORY—H.R. 5264:**

HOUSE REPORTS: No. 110–529 (Comm. on Ways and Means).

CONGRESSIONAL RECORD, Vol. 154 (2008):

Feb. 27, considered and passed House.

Feb. 28, considered and passed Senate.