MEMORANDUM ON PROPOSED TARIFF LEGISLATION
of the 109th Congress

[Date approved: October 11, 2006]

Bill No. and sponsor: S. 3735 (Mr. Max Baucus of Montana).

Proponent name, location: Simms Fishing Products Corp., Bozeman, MT.

Other bills on product (109th Congress only): S. 3736.


Retroactive effect: None.

Suggested article description(s) for enactment (including appropriate HTS subheading(s)):

Felt-bottom boots of vulcanized rubber, for use in manufacturing fishing waders (provided for in subheading 6405.90.90).

Check one:  

Same as that in bill as introduced.  

Different from that in bill as introduced (see Technical comments section).

Product information, including uses/applications and source(s) of imports:

According to the article description, the subject product is felt-bottom boots of vulcanized rubber to be used in manufacturing fishing waders. HTS subheading 6405.90.90 covers waterproof boots ranging in height from over-the-ankle to knee-high, but not including hip boots or chest-high waders. Nothing in the proposed article description would distinguish “fishing waders” from other high boots used in other recreational or occupational endeavors, such as commercial fishing, farming, construction, utility repair, or industrial cleaning. Similarly, no distinguishing feature of the boot that might indicate its intended attachment to fishing waders is provided. Most imports entered under this residual or “basket” HTS subheading come from China.

The distinction between this bill and the similar bill, S. 3736, is only in the construction of the sole of the covered boot bottom. The lug bottoms are preferred for general use and durability, while the rubberized felt soles are preferred when walking over slippery surfaces.
The Commission may express an opinion on the HTS classification of a product to facilitate consideration of the bill. However, by law, only the U.S. Customs Service is authorized to issue a binding ruling on this matter. The Commission believes that the U.S. Customs Service should be consulted prior to enactment of the bill.

### Estimated effect on customs revenue:

<table>
<thead>
<tr>
<th>HTS subheading: 6405.90.90</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Col. 1-General rate of duty of import</td>
<td>12.5%</td>
<td>12.5%</td>
<td>12.5%</td>
<td>12.5%</td>
<td>12.5%</td>
</tr>
<tr>
<td>Estimated value of dutiable imports</td>
<td>$300,000</td>
<td>$330,000</td>
<td>$300,000</td>
<td>$360,000</td>
<td>$360,000</td>
</tr>
<tr>
<td>Customs revenue loss</td>
<td>$37,500</td>
<td>$41,250</td>
<td>$37,500</td>
<td>$45,000</td>
<td>$45,000</td>
</tr>
</tbody>
</table>

Source of estimated dutiable import data: Industry estimates.

### Contacts with domestic firms/organizations (including the proponent):

<table>
<thead>
<tr>
<th>Name of firm/organization</th>
<th>Date contacted</th>
<th>Claim US makes same or competing product(s)?</th>
<th>Submission attached?</th>
<th>Opposition noted?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Simms Fishing Products Corp. (Proponent) Robert Gibson, 406-585-3557</td>
<td>09/21/2006</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>American Rubber &amp; Supply Co. President, Fax: 818-782-3290</td>
<td>08/18/2006</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>LaCrosse Footwear, Inc. President, Fax: 503-766-1015</td>
<td>08/18/2006</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>U.S. Rubber Supply Co. President, Fax: 718-782-8788</td>
<td>08/18/2006</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

### Technical comments:

Customs officials suggest that the only administrative enforcement mechanism available to limit the coverage of the proposed heading to boots for fishing waders would be an actual use provision, with final liquidation of duty suspended pending receipt of certification from final end-users that they were using the boots for recreational fishing and not some other use. Such users may be at least two levels of trade downstream from the importer of record, who is likely to be a customs broker entering the goods on behalf of the boot manufacturer for sale to retail outlets. It is suggested that the proponent consult with Customs as to whether there might be alternative article description that would better serve the purpose of this proposed legislation.

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4 The Commission may express an opinion on the HTS classification of a product to facilitate consideration of the bill. However, by law, only the U.S. Customs Service is authorized to issue a binding ruling on this matter. The Commission believes that the U.S. Customs Service should be consulted prior to enactment of the bill.
S. 3735

To suspend temporarily the duty on vulcanized rubber felt bottom boots for use in waders.

IN THE SENATE OF THE UNITED STATES

JULY 26, 2006

Mr. BAUCUS introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To suspend temporarily the duty on vulcanized rubber felt bottom boots for use in waders.

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

2. SECTION 1. FELT BOTTOM BOOTS FOR USE IN FISHING WADERS.

3. (a) In General.—Subchapter II of chapter 99 of the Harmonized Tariff Schedule of the United States is amended by inserting in numerical sequence the following new heading:

| 9902.64.05 | Vulcanized rubber felt bottom boots for actual use in fishing waders (provided for in subheading 6405.90.90) | Free | No change | No change | On or before 12/31/2009 |

"
(b) **Effective Date.**—The amendment made by subsection (a) applies to goods entered, or withdrawn from warehouse for consumption, on or after the 15th day after the date of the enactment of this Act.