The IEEPA Tariffs Decision in the US Supreme Court (20 February 2026)

This document consists of five further pages.

One page features material from the Supreme Court's syllabus with a view to providing background and procedural information.

The other pages offer references to the relevant statutes, selected passages from the seven judicial opinions, and a brief summary of the various positions.

SUPREME COURT OF THE UNITED STATES

Syllabus

LEARNING RESOURCES, INC., ET AL. *v.* TRUMP, PRESIDENT OF THE UNITED STATES, ET AL.

CERTIORARI BEFORE JUDGMENT TO THE UNITED STATES COURT OF APPEALS FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 24–1287. Argued November 5, 2025—Decided February 20, 2026*

The question presented is whether the International Emergency Economic Powers Act (IEEPA) authorizes the President to impose tariffs. See 91 Stat. 1626. Shortly after taking office, President Trump sought to address two foreign threats: the influx of illegal drugs from Canada, Mexico, and China, Presidential Proclamation No. 10886, 90 Fed. Reg. 8327; Exec. Order No. 14193, 90 Fed. Reg. 9113; Exec. Order No. 14194, 90 Fed. Reg. 9117; Exec. Order No. 14195, 90 Fed. Reg. 9121, and "large and persistent" trade deficits, Exec. Order No. 14257, 90 Fed. Reg. 15041. The President determined that the drug influx had "created a public health crisis," 90 Fed. Reg. 9113, and that the trade deficits had "led to the hollowing out" of the American manufacturing base and "undermined critical supply chains," *id.*, at 15041. The President declared a national emergency as to both threats, deeming them "unusual and extraordinary," and invoked his authority under IEEPA to respond.

He imposed tariffs to deal with each threat. As to the drug trafficking tariffs, the President imposed a 25% duty on most Canadian and Mexican imports and a 10% duty on most Chinese imports. *Id.*, at 9114, 9118, 9122–9123. As to the trade deficit ("reciprocal") tariffs, the President imposed a duty "on all imports from all trading partners" of at least 10%, with dozens of nations facing higher rates. *Id.*, at 15045, 15049. Since imposing each set of tariffs, the President has issued several increases, reductions, and other modifications.

Petitioners in *Learning Resources* and respondents in *V.O.S. Selections* filed suit, alleging that IEEPA does not authorize the reciprocal or drug trafficking tariffs. The *Learning Resources* plaintiffs—two small businesses—sued in the United States District Court for the District of Columbia. That court denied the Government's motion to transfer the case to the United States Court of International Trade (CIT) and granted the plaintiffs' motion for a preliminary injunction, concluding that IEEPA did not grant the President the power to impose tariffs. The *V.O.S. Selections* plaintiffs—five small businesses and 12 States—sued in the CIT. That court granted summary judgment for the plaintiffs. And the Federal Circuit, sitting en banc, affirmed in relevant part, concluding that IEEPA's grant of authority to "regulate . . . importation" did not authorize the challenged tariffs, which "are unbounded in scope, amount, and duration." 149 F. 4th 1312, 1338. The Government filed a petition for certiorari in *V.O.S. Selections*, and the *Learning Resources* plaintiffs filed a petition for certiorari before judgment. The Court granted the petitions and consolidated the cases.

Held: IEEPA does not authorize the President to impose tariffs. The judgment in No. 24–1287 is vacated, and the case is remanded with instructions to dismiss for lack of jurisdiction; the judgment in No. 25–250 is affirmed.

No. 24–1287, 784 F. Supp. 3d 209, vacated and remanded; No. 25–250, 149 F. 4th 1312, affirmed.

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*Together with No. 25–250, *Trump, President of the United States, et al.* v. *V.O.S. Selections, Inc., et al.*, on certiorari to the United States Court of Appeals for the Federal Circuit.

When acting under the International Emergency Economic Powers Act 1977 (IEEPA), 91 Stat. 1626, the President must identify an "unusual and extraordinary threat, which has its source in whole or substantial part outside the United States, to the national security, foreign policy, or economy of the United States" [50 USC §1701(a)]. The President must also "declar[e] a national emergency" under the National Emergencies Act 1976, 90 Stat. 1255. What the President can then do is stated in the IEEPA at 50 USC §1702(a)(1)(B):

(a) [...]

(1) [...] [T]he President may, under such regulations as he may prescribe, by means of instructions, licenses, or otherwise [...]

(A) [...]

(B) investigate, block during the pendency of an investigation, regulate, direct and compel, nullify, void, prevent or prohibit, any acquisition, holding, withholding, use, transfer, withdrawal, transportation, importation or exportation of, or dealing in, or exercising any right, power, or privilege with respect to, or transactions involving, any property in which any foreign country or a national thereof has any interest by any person, or with respect to any property, subject to the jurisdiction of the United States;

[...]

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Learning Resources, Inc. v. *Trump*

(consolidated with *Trump* v. *V.O.S. Selections, Inc.*)[1]

Roberts, C.J. (for the Court; Sotomayor, Kagan, and Jackson JJ. joining part of the opinion only)[2]

5: "Article I, Section 8, of the Constitution sets forth the powers of the Legislative Branch. The first Clause of that provision specifies that 'The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises.' It is no accident that this power appears first."

7–8: "We have long expressed 'reluctan[ce] to read into ambiguous statutory text' extraordinary delegations of Congress's powers. [...] We have described several of these cases as 'major questions' cases. [...] These considerations apply with particular force where, as here, the purported delegation involves the core congressional power of the purse."

8: "When Congress has delegated its tariff powers, it has done so in explicit terms, and subject to strict limits."

13: "[W]e would not expect Congress to relinquish its tariff power through vague language, or without careful limits."

13: "Accordingly, the President must 'point to clear congressional authorization' to justify his extraordinary assertion of the power to impose tariffs. [...] He cannot."

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[1] *Learning Resources, Inc.* involves two small businesses; *V.O.S. Selections, Inc.* concerns five small businesses and twelve states.

[2] All references are to slip opinion pages, and all excerpts omit the sources of internal quotations.

14: "Absent from th[e] lengthy list of [IEEPA] powers is any mention of tariffs or duties. That omission is notable in light of the significant but specific powers Congress *did* go to the trouble of naming. It stands to reason that had Congress intended to convey the distinct and extraordinary power to impose tariffs, it would have done so expressly — as it consistently has in other tariff statutes."

14: "The power to 'regulate ... importation' does not fill that void. [...] [T]he facial breadth of 'regulate' places in stark relief what the term is not usually thought to include: taxation."

14–15: "We are therefore skeptical that in IEEPA — and IEEPA alone — Congress hid a delegation of its birth-right power to tax within the quotidian power to 'regulate'."

15: "A contrary reading would render IEEPA partly unconstitutional. IEEPA authorizes the President to 'regulate ... importation *or exportation*'. [...] Taxing exports, however, is expressly forbidden by the Constitution. Art. I, §9, cl. 5."

16: "None of IEEPA's authorities includes the distinct and extraordinary power to raise revenue. And the fact that no President has ever found such power in IEEPA is strong evidence that it does not exist."

16: "We do not attempt to set forth the metes and bounds of the President's authority to 'regulate ... importation' under IEEPA. [...] Our task today is to decide only whether the power to 'regulate ... importation', as granted to the President in IEEPA, embraces the power to impose tariffs. It does not."

20: "The President asserts the extraordinary power to unilaterally impose tariffs of unlimited amount, duration, and scope. In light of the breadth, history, and constitutional context of that asserted authority, he must identify clear congressional authorization to exercise it. IEEPA's grant of authority to 'regulate ... importation' falls short. IEEPA contains no reference to tariffs or duties. The Government points to no statute in which Congress used the word 'regulate' to authorize taxation. And until now no President has read IEEPA to confer such power."

Gorsuch, J. (concurring)

1: "The Constitution lodges the Nation's lawmaking powers in Congress alone, and the major questions doctrine safeguards that assignment against executive encroachment. Under the doctrine's terms, the President must identify clear statutory authority for the extraordinary delegated power he claims. And, as the principal opinion explains, that is a standard he cannot meet."

25: "I am certain of one thing: Our cases hold a clear statement is required to support a claim to an extraordinary delegated power."

30–31: "[T]he major questions doctrine [...] does not apply where the President is exercising only his own inherent Article II powers. [...] [T]he major questions doctrine may speak with less force where the President and Congress enjoy 'overlapping ... authority'. [...] [N]one of this is relevant here. [...] [T]he President relies entirely on power derived from Congress, and that means the major questions doctrine applies in the normal way."

40: "Before us, the President insists he may use IEEPA to equalize foreign and domestic duties — or not. He may use it to negotiate with foreign countries — or not. He may set tariffs at 1 percent or 1,000,000 percent. He may target one nation and one product or every nation and nearly every product. And he may change his mind at any time for nearly any reason. At least as I see it, history dating 'back to near the Founding' [...] does not support the notion that Presidents have traditionally enjoyed so much power. More nearly, history refutes it."

41: "Suppose for argument's sake that Congress *can* delegate its tariff powers to the President as completely as Justice Thomas suggests. Even then, the question remains whether Congress *has* given the President the tariff authority he claims in this case — or whether the President is seeking to exploit questionable statutory language to aggrandize his own power."

Barrett, J. (concurring)

1: "[T]he major questions doctrine 'situates text in context' and is therefore best understood as an ordinary application of textualism."

Kagan, J. (concurring in part and concurring in the judgment) [joined by Sotomayor and Jackson JJ.]

3: "The use of a clear-statement rule here is unnecessary because ordinary principles of statutory interpretation lead to the same result. It is not just that the Government's arguments fail to satisfy an especially strict test; it is that they fail to satisfy the normal one. Even without a clear-statement rule in the picture, the conclusion follows: IEEPA does not authorize the President to impose tariffs."

4: "The President has the ability to regulate, but not to impose taxes on, imports."

7: "[S]traight-up statutory construction resolves this case for me; I need no major-questions thumb on the interpretive scales."

Jackson, J. (concurring in part and concurring in the judgment)

1–2: "In my view, the Court can, and should, consult a statute's legislative history to determine what Congress actually intended the statute to do."

2: "In the cases now before us, th[e] evidence shows that Congress did not intend for IEEPA to authorize the Executive to impose tariffs. [...] Instead, Congress intended to delegate to the President the power to freeze and control foreign property transactions."

4: "Because tariffs are not a means by which the President can freeze or control foreign assets, interpreting IEEPA to authorize tariffs would require the Court to override Congress's expressed purpose for including the 'regulate ... importation' language in the statute."

4: "The legislative history here plainly establishes that Congress understood and intended IEEPA [...] to authorize a wholly different type of power: the power to freeze foreign-owned property. And the proper role of the Court is to give effect to Congress's intent, not our own instincts."

Thomas, J. (dissenting)

2: "The Constitution's delegation of powers forbids Congress from delegating core legislative power to the President. This principle, known as the nondelegation doctrine, is rooted in the Constitution's Legislative Vesting Clause and Due Process Clause. [...] Both Clauses forbid Congress from delegating core legislative power, which is the power to make substantive rules setting the conditions for deprivation of life, liberty, or property. Neither Clause prohibits Congress from delegating other kinds of powers."

17: "IEEPA's delegation of power to impose duties on imports complies with the nondelegation doctrine."

17–18: "[Congress] did not need to [...] delegate [that power] 'unambiguously' — even though, as Justice Kavanaugh explains, it did."

Kavanaugh, J. (dissenting) [joined by Thomas and Alito, JJ.]

2–3: "[T]he President's power under IEEPA to 'regulate ... importation' encompasses tariffs. As a matter of ordinary meaning, including dictionary definitions and historical usage, the broad power to 'regulate ... importation' includes the traditional and common means to do so — in particular, quotas, embargoes, and tariffs."

10: "As the term 'otherwise' indicates, the broadly worded statute did not exclude tariffs or dictate any specific means of regulating importation."

33: "[The] application of the major questions doctrine in this case is incorrect for two alternative and independent reasons. First, the statutory text, history, and precedent constitute 'clear congressional authorization' for the President to impose tariffs as a means to 'regulate ... importation'. Second, and in the alternative, the major questions doctrine does not apply in the foreign affairs context."

57: "[T]he major questions doctrine — even if it applies in this foreign affairs context — does not defeat major executive actions that are *clearly authorized* by Congress. [...] [I]n IEEPA Congress clearly authorized the President to impose tariffs to 'regulate ... importation' in national emergencies. In other words, even if the major questions doctrine applies in the foreign affairs context exactly as it does in domestic affairs, the President should still prevail in this case."

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Summary

The President does not have the constitutional authority to impose tariffs under IEEPA: the "major questions" doctrine denies the President this power (Roberts, C.J.; Gorsuch, J.; Barrett, J.).

The President does not have the constitutional authority to impose tariffs under IEEPA: ordinary statutory interpretation denies the President this power (Kagan, J.; Sotomayor, J.; Jackson, J.).

The President does not have the constitutional authority to impose tariffs under IEEPA: legislative intention denies the President this power (Jackson, J.).

The President has the constitutional authority to impose tariffs under IEEPA: delegation by Congress of its tariff power to the President grants the President this power (Thomas, J.).

The President has the constitutional authority to impose tariffs under IEEPA: ordinary statutory interpretation grants the President this power (Kavanaugh, J.; Thomas, J.; Alito, J.).