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# US Supreme Court Strikes Down Trump's IEEPA Tariffs

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By: Asa W. Markel

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This morning the U.S. Supreme Court invalidated President Trump's "reciprocal" and "fentanyl" tariffs imposed on all trading partners under the International Emergency Economic Powers Act (IEEPA). The Court effectively ruled that IEEPA allows a president to block imports under certain circumstances, but not to tax them.

Importers should be aware of several important unresolved issues:

1. The U.S. Supreme Court's decision in *Learning Resources v. Trump*, does not invalidate non-IEEPA tariffs such as those imposed under Section 301 on Chinese-origin imports; Section 232 on importations of steel, aluminum, copper, and automotive products and parts; or anti-dumping or countervailing duties imposed on certain goods.
2. The U.S. Supreme Court's decision does not address the issue of refunds for IEEPA tariffs paid. The U.S. Government is not expected to issue automatic refunds, so importers will need to work with counsel and their customs brokers to affirmatively seek refunds.
3. The U.S. Supreme Court's decision does not address new bilateral trade treaties signed by the Trump Administration, premised on lowering IEEPA tariff rates for certain countries in exchange for various concessions.
4. Importers and their domestic U.S. customers may need to unwind or modify various agreements that have been negotiated over the past year to deal with the burdens imposed by IEEPA tariffs.

Masuda Funai will be providing additional coverage on this issue in the coming days and is committed to assisting importers with the significant transition required after this momentous Supreme Court decision.

*Masuda Funai is a full-service law firm with offices in Chicago, Detroit, Los Angeles, and Schaumburg.*