SPEAKING ENGAGEMENT

IEEPA Tariff Invalidation: Key Issues for Supply Chains and Importers; Navigating Alternatives and Refunds | Megan K. MacCallum, Jonathan R. Todd

Barbri Webinar

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Featured Industries: Transportation & Logistics, International Trade & Supply Chain Management

Introduction

This CLE webinar will offer guidance to counsel as they navigate changes and challenges facing domestic and global supply chains following the decision by the U.S. Supreme Court in *Learning Resources Inc. v. Trump*, that the International Emergency Economic Powers Act (IEEPA) does not authorize the President to impose tariffs. The panel will review what actions have been taken by the administration, long-term options, and other key developments.

Description

The Supreme Court ruled that the President cannot use IEEPA to impose tariffs. The key issue in the case was whether IEEPA's authority to "regulate … importation" allowed the President to impose broad tariffs.

As expected, this invalidation of the IEEPA tariffs has created uncertainty. Billions of dollars in duties are now in question and the process for potential refunds remains unclear. The Court did not weigh in on whether or how the federal government should provide refunds to the importers who have paid the tariffs, and many law firms have filed cases seeking refunds. More recently, **U.S. Customs has advised the Court of International Trade that it plans to develop a refund process.**

However, not all tariffs were or will be impacted because **many tariffs have been imposed under other legal authorities**, such as Sections 232 and 301 of the Trade Act of 1974 (19 USC § 2132). In fact, almost immediately after the decision, the President signed a new Executive Order on Feb. 20, 2026, invoking Section 122 of the Trade Act.

Listen as our panel of experts discusses next steps after this important decision. Those range from the current status of refunds to the alternative measures that the President is expected to roll out throughout the balance of the year.