



## SCOTUS Snapshot

*Your weekly window into the Court that shapes the nation.*

### ***Learning Resources, Inc. v. Trump***

#### **What's At Stake**

- What is the case about?

Today, the U.S. Supreme Court ruled in the Trump tariffs case, which it heard in November 2025. The Court was asked to decide whether the *International Emergency Economic Powers Act* (IEEPA), a 1977 emergency powers statute, gives the president authority to impose broad tariffs in response to a declared national emergency.

The government argued that IEEPA allows the President to “regulate ... importation” during national emergencies and that tariffs fall within that regulatory authority. Opponents (12 states and several small businesses) argued tariffs are not just regulatory tools; they are taxes, and Congress alone has the power to impose.

In a 6-3 decision, Justice Roberts, writing for the majority—joined by Justices Barrett, Gorsuch, Sotomayor, Kagan and Jackson—held that the IEEPA does not authorize the president to impose broad, sweeping tariffs. The Court emphasized that tariffs are a form of tax, and the Constitution assigns to Congress the power to “lay and collect taxes, duties, imposts, and excises.” While IEEPA permits the president to “regulate ... importation” during national emergencies, the Court held that such regulatory authority does not automatically include the power to impose tariffs that raise revenue. Because tariffs carry sweeping economic consequences, the Court applied the Major Questions Doctrine, which requires Congress to speak clearly if it intends to grant the executive branch authority over issues of vast economic and political significance. Ambiguous or broadly worded statutes are not enough. If Congress meant to delegate tariff authority under IEEPA, it needed to say so explicitly. The Court also noted that in other statutes, Congress has expressly authorized tariff actions. The absence of such language in IEEPA reinforced the majority’s conclusion that tariff authority was not delegated. Justices Thomas, Alito and Kavanaugh dissented.

- Who is affected and how?

Everyone, including U.S. businesses, consumers, international trading partners, the government and taxpayers.

- Why does it matter?

Beyond trade policy, this decision is about separation of powers.

#### **Our Take**

Importantly, not all tariffs are affected. Tariffs imposed by the president under other statutory authorities remain in place. This ruling is limited to tariffs imposed under IEEPA.