

Practice Update

Supreme Court Strikes Down IEEPA Tariffs

February 20, 2026

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On February 20, 2026, the Supreme Court of the United States issued its highly anticipated decision in *Learning Resources, Inc., et al. v. Trump, President of the United States, et al.*, No. 24-1287 (consolidated with No. 25-250), holding that the International Emergency Economic Powers Act (IEEPA) did not authorize the President to impose tariffs.

The Court's decision affirms the judgment of the U.S. Court of Appeals for the Federal Circuit, which had upheld the United States Court of International Trade's (CIT) ruling invalidating the challenged tariffs. The decision also held that the CIT is the proper venue to hear IEEPA disputes.

The Supreme Court's decision addresses only tariffs imposed pursuant to IEEPA, also known as Reciprocal Tariffs or the Fentanyl Tariffs. It does not affect tariffs or duties imposed under other statutory authorities, including but not limited to:

- Section 301 Tariffs;
- Section 232 Tariffs (including tariffs on steel, aluminum, automobiles, or auto parts, etc.);
- Section 321 De Minimis Exception;
- Antidumping and Countervailing Duty Orders; or

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- Section 122 Tariffs (Shortly after the Supreme Court issued its decision, President Trump announced he will sign an executive order imposing a 10% global tariff under Section 122).

Next Steps

The Court did not specify how the federal government should apply this decision, and immediate questions regarding timing and procedures for potential refunds of tariffs paid remain open. Importers affected by these tariffs should continue to monitor guidance from U.S. Customs and Border Protection and further developments in the Court of International Trade regarding implementation of this landmark decision and any procedures related to liquidation or refunds of duties previously paid.

Contact [Felicia Leborgne Nowels](#) or [Li Massie](#) with Akerman's Customs and Trade team for guidance.

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