



February 24, 2026

Secretary Scott Bessent
Department of the Treasury
1500 Pennsylvania Ave. NW
Washington, DC 20220

Ambassador Jamieson Greer
Office of the U.S. Trade Representative
600 17th St. NW
Washington, DC 20508

Commissioner Rodney Scott
U.S. Customs and Border Protection
1300 Pennsylvania Ave. NW
Washington, DC 20004

Dear Secretary Bessent, Ambassador Greer, and Commissioner Scott,

We write in response to the Supreme Court's recent 6-3 decision striking down President Trump's tariffs imposed under the International Emergency Economic Powers Act (IEEPA). The Court's ruling in *Learning Resources Inc., et al. v. Donald J. Trump, President of the United States, et al.* clarifies that the President exceeded his authority under IEEPA through the imposition of these duties. Many questions remain that have important implications for American businesses, consumers, and U.S. trade policy going forward.

As Members of the New Democrat Coalition, we applaud the ruling. However, the economic damage President Trump has already done to business investment, manufacturing, relationships with our allies and trading partners, and working families' budgets will linger for years to come. We are also deeply concerned by the President's intention to impose new tariffs under Sections 122 and 301 of the 1974 Trade Act to replace his illegal IEEPA tariffs which are sure to exact even more economic harm on the American people. Even though refunds for impacted businesses should not take long to process, there is little reason to believe companies will pass the bulk of those savings on to consumers.

With the total amount to be refunded estimated at \$175 billion, there are real concerns regarding how refunds will be processed, how quickly relief will reach affected businesses, and whether the system will function equitably, particularly for small businesses.¹ Businesses that played by the rules should not be left navigating a confusing or delayed refund process because of the Administration's unlawful actions. In addition, because the President's illegal IEEPA tariffs formed the basis for many of the trade deals and frameworks negotiated since January 2025, it is unclear how the Administration will approach these and future trade agreements. Businesses and trading partners alike need clarity on how this ruling affects current deals, frameworks, and ongoing negotiations, as well as how the Administration intends to proceed in a manner consistent with statutory authority and long-term U.S. economic interests.

Accordingly, we respectfully request responses to the following questions no later than March 20, 2026:

¹ <https://budgetmodel.wharton.upenn.edu/issues/2026/2/20/supreme-court-tariff-ruling-ieepa-revenue-and-potential-refunds>

1. Please provide detailed information on the process for issuing refunds to businesses that paid IEEPA tariffs and are impacted by the Court's decision, including timelines, administrative steps, and how the Administration will ensure small businesses can effectively access refunds.
2. Will technical assistance or guidance be provided to help businesses navigate the refund process?
3. What steps is the Administration taking to ensure there are no delays from sending out refunds to businesses?
4. How does the Administration plan to mitigate ongoing price impacts?
5. How will the Court's ruling affect existing trade deals, enforcement frameworks, and ongoing or future negotiations with trading partners?
6. What internal review or interagency processes will be implemented to ensure future trade actions are firmly grounded in statutory authority?

President Trump must set aside his erratic tariff policy and instead pursue a trade agenda that protects workers, supports manufacturers and other exporters, and does not punish Americans who are already struggling with persistently high prices for everyday goods. We expect transparency, accountability, and timely engagement from the Administration as it responds to the Court's decision and works to mitigate the economic harm already incurred. We look forward to your prompt response.

Sincerely,



Donald S. Beyer Jr.
Member of Congress



Suzan K. DelBene
Member of Congress



Bradley Scott Schneider
Member of Congress



James R. Walkinshaw
Member of Congress



Jim Costa
Member of Congress



Herbert C. Conaway, Jr.
Member of Congress



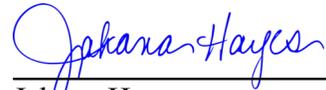
Rick Larsen
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Mike Quigley
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Jennifer L. McClellan
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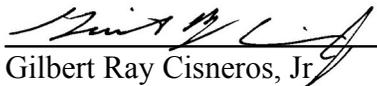
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Scott H. Peters
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Mike Levin
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Troy A. Carter, Sr.
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Eric Sorensen
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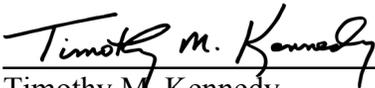
Kelly Morrison
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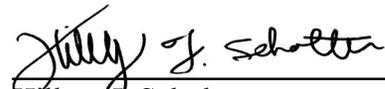
Maggie Goodlander
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Julie Johnson
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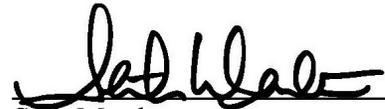
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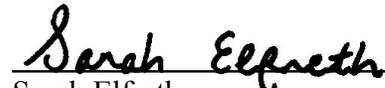
Wesley Bell
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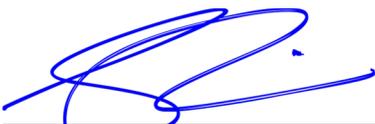
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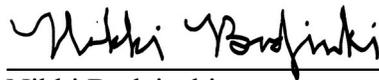
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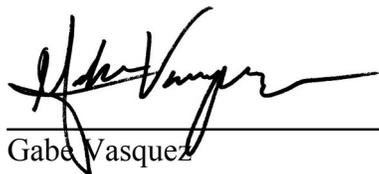
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