

Amicus Brief

LEARNING RESOURCES, INC., ET AL. V. TRUMP, PRESIDENT OF THE UNITED STATES, ET AL.

evanhirsch.tv | Power Tools For Journalists.

CASE OVERVIEW

Learning Resources, Inc., et al. v. Trump, President of the United States, et al.

Nos. 24-1287 and 25-250 | Supreme Court of the United States | 2026-02-20 Source: 24-1287_4gcj.pdf (cached)

THE LEDE

The Lede

The Supreme Court ruled that the International Emergency Economic Powers Act (IEEPA) does not give the President authority to impose tariffs, rejecting President Trump's sweeping emergency tariffs on imports from Canada, Mexico, China, and other countries.

QUICK STATS

Decision

IEEPA does not authorize the President to impose tariffs

Majority Author

Chief Justice Roberts

Vote

Plurality/majority, but with multiple concurrences/dissents

THE PLAYERS

Chief Justice John Roberts (AUTHOR, MAJORITY OPINION)

Delivered the controlling opinion limiting presidential emergency tariff powers under IEEPA.

President Donald J. Trump (RESPONDENT)

Imposed sweeping tariffs via emergency powers, triggering the litigation.

Learning Resources, Inc. (PETITIONER)

Small business impacted by emergency tariffs; lead plaintiff.

Amicus Brief

LEARNING RESOURCES, INC., ET AL. V. TRUMP, PRESIDENT OF THE UNITED STATES, ET AL.

evanhirsch.tv | Power Tools For Journalists.

V.O.S. Selections, Inc. (RESPONDENT/PLAINTIFF BELOW)

Small business fighting the tariffs through the Court of International Trade.

Justice Kavanaugh (AUTHOR, PRINCIPAL DISSENT)

Argued IEEPA did authorize tariffs, citing precedent and history.

Justice Gorsuch (AUTHOR, CONCURRING OPINION)

Stressed the 'major questions doctrine' as key to limiting executive power.

Justice Barrett (CONCURRING)

Joined the majority and filed a concurrence.

Justice Kagan (CONCURRING IN PART AND IN JUDGMENT (JOINED BY SOTOMAYOR, JACKSON))

Argued the outcome was compelled by routine statutory interpretation alone.

KEY DATES

2025-11-05

Oral argument before the Supreme Court

2026-02-20

Supreme Court issues opinion

2025

President Trump declares emergencies, imposes tariffs

2025

Lower courts rule against government's interpretation of IEEPA

THE SCORE

Amicus Brief

LEARNING RESOURCES, INC., ET AL. V. TRUMP, PRESIDENT OF THE UNITED STATES, ET AL.

evanhirsch.tv | Power Tools For Journalists.

Majority Author

Chief Justice Roberts

Joined By

Justice Sotomayor (Parts I, II-A-1, II-B), Justice Kagan (Parts I, II-A-1, II-B), Justice Gorsuch (all), Justice Barrett (all), Justice Jackson (Parts I, II-A-1, II-B)

Dissented

Justice Thomas, Justice Kavanaugh (joined by Thomas, Alito), Justice Alito

Concurred

Justice Gorsuch (concurring), Justice Barrett (concurring), Justice Kagan (concurring in part and judgment, joined by Sotomayor, Jackson), Justice Jackson (concurring in part and judgment)

THE RULING

The Ruling

The Supreme Court held IEEPA does not give the President the power to impose tariffs—duties or taxes on imports. Tariffs are a form of taxation, and the Constitution reserves taxing powers to Congress. The Court emphasized that broad statutory language like 'regulate importation' does not clearly convey the power to impose tariffs, especially when Congress has elsewhere specified tariff powers with precise terms and limits (pp. 5–16). The decisions striking down President Trump's emergency tariffs are upheld (p.27).

WHAT CHANGED

What Changed

Presidents can no longer use IEEPA to unilaterally impose tariffs in response to foreign threats or emergencies. Before this ruling, Presidents asserted IEEPA gave them broad emergency powers over economic matters, potentially including tariffs. The Court drew a firm line: unless Congress clearly and specifically authorizes tariffs, the President cannot act. This limits the executive's emergency tools and reasserts congressional control over tariffs and taxation.

WHY IT MATTERS

Amicus Brief

LEARNING RESOURCES, INC., ET AL. V. TRUMP, PRESIDENT OF THE UNITED STATES, ET AL.

evanhirsch.tv | Power Tools For Journalists.

Why It Matters

The decision curtails the President's ability to bypass Congress on tariffs during emergencies, reining in executive power over trade policy and future economic crises. It strengthens Congress's constitutional control over tax and tariff decisions and will immediately impact ongoing and future claims by businesses, states, and trading partners affected by emergency tariffs.

THE BACKSTORY

The Backstory

After taking office, President Trump declared emergencies over drug trafficking and trade deficits, invoking IEEPA to impose tariffs on imports from Canada, Mexico, China, and others—at times hiking Chinese tariffs to 145%. Small businesses and states sued, arguing IEEPA does not authorize tariffs. Two lower courts agreed. The Supreme Court consolidated the cases, considering the limits of executive power under IEEPA—a question implicating both separation of powers and global trade.

WATCH FOR

Watch For

- Challenges testing what powers remain under IEEPA's 'regulate importation' language. - Attempts by Congress to clarify or expand presidential emergency tariff authority. - Ongoing disputes by industries and states seeking to recover tariffs paid. - Potential revision or limitation of IEEPA and related emergency authorities by Congress. - Legal arguments using the 'major question' doctrine in future executive power disputes.

QUOTABLES

Most Interesting – Chief Justice Roberts (majority)

"The President asserts the extraordinary power to unilaterally impose tariffs of unlimited amount, duration, and scope. In light of the breadth, history, and constitutional context of that asserted authority, he must identify clear congressional authorization to exercise it. IEEPA's grant of authority to 'regulate . . . importation' falls short."

p.26 | Captures the Court's central holding and constitutional reasoning.

Amicus Brief

LEARNING RESOURCES, INC., ET AL. V. TRUMP, PRESIDENT OF THE UNITED STATES, ET AL.

evanhirsch.tv | Power Tools For Journalists.

Most Poetic – Chief Justice Roberts (majority)

"There is no major questions exception to the major questions doctrine. Accordingly, the President must 'point to clear congressional authorization' to justify his extraordinary assertion of the power to impose tariffs.... He cannot."

p.19 | Highlights the doctrinal and practical limit on executive action.

Most Sweeping – Chief Justice Roberts (majority)

"The Government cannot identify any statute in which the power to regulate includes the power to tax. The Court is therefore skeptical that in IEEPA—and IEEPA alone—Congress hid a delegation of its birth-right power to tax within the quotidian power to 'regulate.'"

p.21 | Rejects the administration's interpretation of IEEPA's language.

Most Iconic – Chief Justice Roberts (majority)

"Congress alone . . . access to the pockets of the people."

p.2, quoting The Federalist No. 48 | Emphasizes the exclusive congressional power over taxation.

RELATED FILINGS

Filing 1

Federal Circuit: V.O.S. Selections, Inc. v. Trump, 149 F. 4th 1312 (2025)

Filing 2

District of Columbia: Learning Resources, Inc. v. Trump, 784 F. Supp. 3d 209 (2025)

Filing 3

Presidential Proclamation No. 10886, Exec. Orders Nos. 14193, 14194, 14195, 14257

AMBIGUITIES / UNCERTAINTY

Open Question 1

The Court did not define the full extent of the President's authority to 'regulate importation' under IEEPA, only that it does not include tariffs (p.16, n.4).

Amicus Brief

LEARNING RESOURCES, INC., ET AL. V. TRUMP, PRESIDENT OF THE UNITED STATES, ET AL.

evanhirsch.tv | Power Tools For Journalists.

Open Question 2

It remains open whether other emergency statutes permit presidential tariffs.

Open Question 3

The Court does not address hypotheticals under other tariff statutes, noting they often contain procedural guardrails and limits (p.16, n.4).