Case Summary: *Learning Res., Inc. v. Trump*, 607 U.S. 229 (2026)

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President Donald J. Trump pursued two foreign threats soon after he took office following the 2024 election. One concern was the influx of illegal drugs from Canada, Mexico, and China, which Trump argued was creating a public health crisis.[1] The other concern involved the trade deficits Trump said were "…hollowing out" American manufacturing and "undermining critical supply chains."[2] Trump then proceeded to declare a national emergency regarding both threats, arguing that they were "unusual and extraordinary."[3] He then used his authority to respond under IEEPA and imposed tariffs.[4] These tariffs included percentage duties on Canadian, Mexican, and Chinese imports to address the drug trafficking, and duties on "all imports from all trading partners" to address the trade deficits.[5] From these impositions came several issuances of increases, reductions, and other

[1] *See* Proclamation No. 10,886, 90 Fed. Reg. 8327 (Jan. 20, 2025); Exec. Order No. 14,193, 90 Fed. Reg. 9113 (Feb. 1, 2025); Exec. Order No. 14,194, 90 Fed. Reg. 9117 (Feb. 1, 2025); Exec. Order No. 14,195, 90 Fed. Reg. 9121 (Feb. 1, 2025).
[2] *See* Exec. Order No. 14,257, 90 Fed. Reg. 15,041, 15,041 (Apr. 2, 2025); *Learning Res., Inc. v. Trump*, 607 U.S. 229, 237 (2026).
[3] 50 U.S.C. § 1701(a); *Learning Res.*, 607 U.S. at 237.
[4] 50 U.S.C. § 1702(a)(1)(B).
[5] *Learning Res.*, 607 U.S. at 237–38; Exec. Order No. 14,193, 90 Fed. Reg. at 9114; Exec. Order No. 14,194, 90 Fed. Reg. at 9118; Exec. Order No. 14,195, 90 Fed. Reg. at 9122–23; Exec. Order No. 14,257, 90 Fed. Reg. at 15,045, 15,049.

modifications, such as raising the drug-related tariff on Chinese goods, exempting some goods, and extending the suspension of higher reciprocal tariffs.[6]

Petitioners in *Learning Resources* and respondents in *V.O.S. Selections* filed suit against Trump, claiming that the IEEPA did not provide authorization for either type of tariff.[7] In *Learning Resources*, the two plaintiffs—both small businesses—sued in the United States District Court for the District of Columbia. The court denied the Government's motion and granted the plaintiffs a preliminary injunction, concluding that the IEEPA did not authorize the President to impose tariffs.[8] The *V.O.S. Selections* plaintiffs, five small businesses and twelve states, sued in the United States Court of International Trade (CIT). The court granted summary judgment to the plaintiffs.[9] The Federal Circuit affirmed in relevant part, concluding that the IEEPA's authority to "regulate … importation" did not apply to the tariffs imposed here which "[were] unbounded in scope, amount, and duration."[10] The Government filed a petition for certiorari in *V.O.S. Selections,* and the plaintiffs filed a petition for certiorari before judgment in *Learning Resources.* The Supreme Court granted both petitions and consolidated the cases.[11]

In its decision, the Court concluded that the IEEPA does not grant the

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[6] *Learning Res.*, 607 U.S. at 238.
[7] *Id.* at 238–39.
[8] *Learning Res., Inc. v. Trump*, 784 F. Supp. 3d 209, 215–18 (D.D.C. 2025), *vacated and remanded*, 607 U.S. 229, 255 (2026).
[9] *V.O.S. Selections, Inc. v. Trump*, 772 F. Supp. 3d 1350, 1355–58 (Ct. Int'l Trade 2025), *aff'd*, 149 F.4th 1312 (Fed. Cir. 2025) (en banc), *aff'd*, 607 U.S. 229, 255 (2026).
[10] *V.O.S. Selections, Inc. v. Trump*, 149 F.4th 1312, 1338 (Fed. Cir. 2025) (en banc), *aff'd*, 607 U.S. 229, 255 (2026).
[11] *Learning Res.*, 607 U.S. at 239–40; *see also Learning Res., Inc. v. Trump*, 606 U.S. 1050 (2025) (mem.).

President the authority to impose tariffs.[12] To support that conclusion, the Court cited Article I, Section 8, of the Constitution: "The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises."[13] Here, it is emphasized that the Legislative body has the taxing power and that this power includes the imposition of tariffs and that there was no authority given to the Executive in terms of the taxing power.[14] The majority also points out that no President before has utilized the IEEPA to impose any sort of tariff, causing the decision to lack historical precedent.[15]

The majority also noted that the term "regulate" in "regulate … importation" is defined in terms not related to taxation. The Government could not identify any law where the power to regulate includes the power to tax. The majority states that taxes can help accomplish regulatory objectives, but that the power to tax is not a mechanism of regulation. Congress considers the power to regulate and the power to tax as two separate concepts. Along with this, the argument that the IEEPA grants the power to impose tariffs because earlier Court cases discussed tariffs in accordance with the Commerce Clause does not address the correct question. The question is not about whether tariffs can be a means of regulating commerce, but rather was about whether Congress, when granting the power to "regulate … importation," was granting the President the power to impose tariffs at his own

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[12] *Learning Res.*, 607 U.S. at 237, 240–41, 255.
[13] U.S. CONST. art. I, § 8, cl. 1; *see Learning Res.*, 607 U.S. at 240.
[14] *Gibbons v. Ogden*, 22 U.S. (9 Wheat.) 1, 201 (1824), *quoted in Learning Res.*, 607 U.S. at 240; *see also Nicol v. Ames*, 173 U.S. 509, 515 (1899); THE FEDERALIST NO. 48, at 310 (James Madison) (Clinton Rossiter ed., 1961).
[15] *Learning Res.*, 607 U.S. at 245–46, 251.

discretion. When authority is granted to impose tariffs, it is done so explicitly and with boundaries, neither of which was done in the IEEPA.

Justice Gorsuch concurred, citing the major questions doctrine, which requires that extraordinary assertions of executive power must have clear congressional authorization.[16] Justice Barrett concurred regarding the doctrine as well and argued that it operates as an ordinary application of textualism.[17] Justice Kagan concurred in part and concurrent in the judgement, and she was joined by Justices Sotomayor and Jackson, arguing that the ordinary tools of statutory interpretation are enough to resolve the case without having to turn to the major questions doctrine.[18] Justice Jackson also concurred again in the judgment, stating that the legislative history of the IEEPA provides evidence that Congress intended only for it to be utilized to freeze foreign-owned property.[19]

Justice Thomas dissented, arguing that the constitutional nondelegation doctrine does not apply to foreign commerce. This allows Congress to delegate tariff-making powers as it wishes.[20] Justices Kavanaugh, Thomas, and Alito collectively dissented, arguing that precedent, history, and the ordinary definition of "regulate" do, in fact, establish the IEEPA's authorization of presidential tariffs.[21]

Taxation makes this case especially significant because it is a major

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[16] *Id.* at 256–58, 268–72, 279–81 (Gorsuch, J., concurring).
[17] *Id.* at 300–03 (Barrett, J., concurring).
[18] *Id.* at 304–06, 310 (Kagan, J., concurring in part and concurring in the judgment).
[19] *Id.* at 310–13 (Jackson, J., concurring in part and concurring in the judgment).
[20] *Id.* at 314–17, 322–26 (Thomas, J., dissenting).
[21] *Id.* at 330–32, 337–42, 366–73 (Kavanaugh, J., dissenting).

component of government. It is also a question of separation of powers, which has been a fundamental principle of American government since the Founding, and it automatically warrants major attention and discussion. The clarification of such powers is done through one of the many protective elements of the system erected to prevent tyranny and maintain the basic elements and values our nation was built on.

Several aspects of the decision could shape future law, specifically the importance of definitions. Though ambiguity in language is quite prominent in law and politics, this case proves that there is still importance in the concrete definitions of words within the courts. A main deciding factor in this case was the definition of the term "regulation," and its corresponding exclusion or inclusion of achievement standards. A significant part of the decision came down to the fact that the court held that "regulation" did not have to do with taxation. This highlights the importance of defining words within the American legal system. For that reason, legal professionals should familiarize themselves with terms, what they mean, and what they do not mean. Something that seems as simple as defining a single word could be the deciding factor in a case.