LEARNING RESOURCES V. TRUMP: WHY THE DECISION IS NECESSARY FOR CONGRESS TO RECLAIM ITS ARTICLE I POWERS

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ABSTRACT

This article analyses how the United States Supreme Court's rulings in Learning Resources et. al. v. Trump et al and Trump et al v V.O.S. Selections may shape trade policy by delving deep into the constitutional history of Congress's tariff-setting authority and its delegation to the executive. This article assesses the legality of Presidential tariffs under Executive Order 14257 by drawing parallels from emergencies in 1974 and 1997, noting the judiciary's differing views while deciding whether these surcharges were a valid exercise of executive power. While identifying the gaps in legislative oversight over the broad and unfettered presidential powers under the International Emergency Economic Powers Act (IEEPA) this article explores the constitutional principles of intelligible delegation and non-delegation through judicial precedents, which trace Congress's legislative function to impose and collect taxes back to the Non-Intercourse Act of 1809 and the delegation of this function to the Customs and Administrative Act of 1890. Distinguishing itself from the existing literature on this topic, this article focuses on looking past Yoshida International's Case and comments on how the upcoming decisions in consolidated challenges to these tariffs will provide a single interpretive rule on the major question about whether the President has the statutory authority under the IEEPA to impose tariffs as a means of regulating foreign commerce. After identifying the ambiguity in the language of IEEPA, granting vaguely broad powers of investigation and assessment of import investigating powers under legislations like the Tariff Act of 1930 and the Trade Expansion Act of 1974. Further, the article critiques the lack of judicial clarity on the use of peacetime tariffs while suggesting that the United States Supreme Court empower Congress to reclaim its constitutional authority. Lastly, in its concluding arguments, the article emphasises the need for the United States Supreme Court to move away from its wartime understanding of Presidential authority to regulate imports and foreign commerce by imposing tariffs to help Congress reclaim its constitutional authority by guiding it in effectively exercising legislative oversight over executive actions.

Keywords: Regulating & Investigating Imports, Emergency, Peacetime tariffs and IEEPA, Intelligible delegation, Non-delegation, Doctrine of Major Questions.

I. Introduction

The Supreme Court of the United States (**SCOTUS**) has recently heard arguments against the Trump Tariffs in *Learning Resources Inc et al. v Donald J. Trump, President of the United States et al.*,[1] a pivotal case addressing the legality of using tariffs as an instrument of foreign policy and exposing inconsistencies in the exercise of powers inherently vested in Congress. This article critically analyses the presidential tariffs enacted through Executive Order 14257,[2] exploring the constitutional limits of congressional delegation and the undefined role of executive authority in regulating foreign commerce. This article critiques the lack of judicial clarity in balancing congressional authority and executive action in the sphere of foreign relations during peacetime. It critiques the Court of Appeals for the Federal Circuit's (**CAFC**) decision in *V.O.S. Selections Inc v Trump*[3] case by identifying the judicial gaps in the recent tariff litigation challenging the use of the International Emergency Economic Powers Act (**IEEPA**) for regulating importation. This article is structured to, *firstly*, introduce the constitutional limits of tariff-setting authority in the United States (**the U.S.**), and then delve deep into the delegation of the legislative function of setting taxes to the executive and expert commissions. After familiarising the readers with the constitutional setup concerning tariffs and taxes in the U.S., the article moves on to examine whether tariffs can be used to regulate foreign commerce by the executive branch of the Federal Government. While trying to answer this question, the article draws parallels between the emergencies declared in 1974 and 1997, whereby duties and surcharges imposed by the President were upheld as constitutional, if imposed under statutes that expressly provided for such levies. *Lastly*, but most importantly, this article critiques important tariff litigations and varied judicial precedents which do not answer this question directly, except for the decision in *United States v Yoshida International Inc*[4] *(***Yoshida II***),* which clarified this position with respect to the Trading with the Enemy Act of 1917 (**TWEA**), a wartime legislation. The emergency invoked under IEEPA and tariffs imposed demand a fair assessment of the president's authority during peacetime. *In its concluding arguments*, the article emphasises the need for a single interpretive rule resolving this issue and suggests that the U.S. tariff jurisprudence move beyond the decision in *Yoshida II*.

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[1] *Learning Resources Inc et al. v. Donald J. Trump President of the United States et al.* 1:25-cv-01248, (DDC).
[2] *EO 14257* (*Regulating Imports with a Reciprocal Tariff to Rectify Trade Practices That Contribute to Large and Persistent Annual United States Goods Trade Deficits*) 90 FR 15041 (Apr. 7, 2025).
[3] *V.O.S. Selections Inc v Trump* 25-1812 (Fed Cir 2025).
[4] *United States v Yoshida International Inc (II)* 526 F2d 560 (CCPA 1975).

A. The Constitutional Limits of Congressional Delegation & the Intelligible Principle

Historically, SCOTUS has recognised the power to impose, collect taxes and regulate foreign commerce as an inalienable function of Congress. In *McGoldrick v Gulf Oil Corp,*[5] the Court examined the legality of the tax imposed on fuel oil manufactured from imported crude petroleum by the Comptroller of New York City. The imposition of this tax was challenged for violating *Article I, 8, Clause 3* and *Article I, 1 0, Clause 2* of the U.S. Federal Constitution[6] which authorises Congress to regulate foreign commerce and collect taxes. The States argued that § 601(a), (c) (4) of the Revenue Act of 1932 provided for tax on the importation of crude petroleum. Later, an amendment to the Tariff Act of 1930 exempted crude petroleum from taxation. SCOTUS, in its decision in *McGoldrick*, ascertained the legislative intent of the Tariff Act to be the regulation of foreign commerce, which falls squarely within Congressional authority to regulate, promote and enact trade policies. Importantly, also recognised that imposing or exempting merchandise from tax is '*implicit in the Congressional regulation of commerce.*'[7] SCOTUS reinforced the ***intelligible principle*** of delegation, discussed in *J.W. Hampton, Jr & Co v United States*,[8] whereby it held that delegation of a fundamental legislative function constitutes a breach of the U.S. Constitution.

Interestingly, the delegation of legislative functions has been debated by the U.S. Courts since 1852 in *Cincinnati, Wilmington & Zanesville Railroad Co v Commissioners of Clinton County*,[9] wherein the Supreme Court of Ohio opined that the legislature, in the first instance, is the judge of its own constitutional powers. Continuing the saga of constitutional limits and tariff-setting authority parallel can be drawn from the *Customs Administrative Act of 1890*,[10] which constituted a Board of General Appraisers in the Treasury Department to oversee disputes related to the valuation of imported goods, to help the legislature overcome the practical difficulty in determining tariff rates for products and services alone. The board acted as an extension of the law-making body's administrative functions, emphasising the need for an expert commission to oversee the valuation of taxes. SCOTUS in *ICC v Goodrich Transit Co*[11] proposed that Congress lay down general rules of action to guide the commission in

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[5] *McGoldrick v Gulf Oil Corp* 309 US 414, 423 (1940).
[6] *Constitution of the United States of America 1787*, art I s 8 cl 3; art I s 10 cl 2.
[7] *McGoldrick* 309 US 414, 429 (1940).
[8] *J.W. Hampton Jr & Co v United States* 276 US 394, 406 (1928).
[9] *Cincinnati Wilmington and Zanesville Rail Road Co v Commissioners of Clinton County* 1 Ohio St 77 (Sup Ct Ohio 1852).
[10] Customs Administrative Act of 1890 (US).
[11] *ICC v Goodrich Transit Co* 224 US 194, 194 (1912).

helping Congress determine the rates of tariffs. Identifying the need for an expert commission, in 1916, through the enactment of the *Revenue Act*,[12] Congress established the *United States Tariff Commission* (**USTC**), later renamed as the *United States International Trade Commission* (**USITC**), to investigate imports that harm U.S. domestic industries. In addition to this power to investigate, USITC also advises the President and Congress on international trade issues. These expert commissions are an extension of Congress's power to advise on the regulation of foreign commerce. This institutional set-up intends to ensure that any executive action on tariffs remains accountable to Congress.

II. Executive Reach in Regulating Imports: Yoshida & Beyond

Following the setting up of USTC, Congress enacted the Trading with the Enemy Act in 1917 (**TWEA**), granting the President the authority to block international trade and impose temporary tariffs on imports to the U.S. This unfettered power to regulate imports was curtailed by the introduction of the National Emergency Act in 1976 (**NEA**) and IEEPA in 1977, after Congress reviewed the impact of Presidential actions under TWEA and discovering that U.S. had been in a state of emergency for forty years after the enactment of TWEA. By enacting the NEA, Congress intended to terminate the emergency by adopting a concurrent resolution. However, SCOTUS in *INS v Chadha*[13] decided that an executive action could not be terminated by a concurrent congressional veto. To overcome this difficulty in terminating the emergency, Congress amended the NEA to require a joint resolution to terminate the emergency. After the termination of the emergency by Congress, IEEPA became a means of regulating imports, similar to that in the TWEA.[14]

The President's power to impose surcharges and duties on imports was upheld in *Yoshida International II.* In 1974, Proclamation 4074[15] was challenged before the United States Court of Customs and Patent Appeals for imposing a surcharge on the import of zippers from Japan. The customs court held that the import duty was invalid in *Yoshida International Inc v The United States*[16] (**Yoshida International I**), prompting the government to appeal the decision. Subsequently, in an appeal, the court reversed the decision of the customs court to hold that

[12] The Revenue Act of 1916 (US).
[13] *INS v Chadha* 462 US 919, 462 (1983).
[14] Casey CA, Elsea JK and Rosen LW, *The International Emergency Economic Powers Act: Origins, Evolution, and Use* (Congressional Research Service, R45618, 1 September 2025).
[15] Richard Nixon, '*Proclamation 4074—Imposition of Supplemental Duty for Balance of Payments Purposes*' (15 August 1971) The American Presidency Project, Gerhard Peters and John T Woolley (eds).
[16] *Yoshida International Inc v United States* 73 Cust Ct 1 (Cust Ct 1974).

TWEA authorised the President to levy a temporary surcharge during an emergency under § 5(b).[17] The government, in recent cases like *Learning Resources* and *V.O.S. Selections*, has relied on *Yoshida International's (II) case* to justify the use of duties and tariffs as means to regulate importation in the United States. However, what IEEPA lacks is the authority to impose sanctions to regulate importation. § 202(a)(1)(B) and 1702 of IEEPA only empower the President to investigate imports, and when necessary, restrict transactions in foreign exchange. The use of IEEPA for sanctioning tariffs to counter the growing U.S. trade deficit under § 1702 of IEEPA poses the same difficulty as Congress faced with TWEA. The lack of procedural limits on the exercise of presidential authority under IEEPA highlights a protectionist trend in the US trade policy.

Import investigations are subject to procedural checks under § 301 of the *Trade Expansion Act of 1974*, which entrusts the *United States Trade Representative* (**USTR**) to investigate unfair trade practices that violate trade agreements and impact the U.S. economy and suggest imposition of duties or other import restrictions on foreign countries responsible for the harmful conduct. In the same statute, a § 232 investigation can be initiated at the request of any interested party or by the head of any federal department, typically, the Secretary of Commerce. The Secretary of Commerce, in consultation with the Secretary of Defense conducts an investigation and submits a report to the President within 270 days. If the report highlights a threat to national security, the President may take any action by submitting a written explanation to Congress outlining the reasons for such action within 90 days. The review of Presidential actions by Congress under these sections serves as a disapproval mechanism to keep the executive branch of the government within the Constitutional bounds of power to regulate trade. The statutory requirements check executive authority in contrast with IEEPA, which lacks procedural limits, granting the President sweeping authority to regulate imports. By invoking IEEPA, the President has implemented far-reaching trade policies by escaping congressional oversight in pursuit of the '*America First*'[18] agenda.

III. Is the President's Power to Regulate Importation Inclusive of the Authority to Impose Tariffs?

The use of tariffs to regulate imports under IEEPA highlights the erosion of the ***doctrine of***

[17] *Yoshida (II)* 584.

[18] The White House, '*America First Policy Directive to the Secretary of State*' (20 January 2025).

non-delegation for two main reasons. *Firstly*, because Congress failed to define the central term related to the delegation of power to regulate imports, and secondly, because it failed to clarify the limits of presidential authority during wartime and peacetime when it was capable of legislating on both. The law regarding the delegation in matters of foreign commerce has been unclear since the Supreme Court's decision in *The Cargo of the Brig of Aurora v United States*[19] in 1813. This case is one of the oldest challenges to Congress's delegation of authority to the President to suspend trade with France or Great Britain by proclamation. This case examined whether Congress could delegate the power to revive the *Non-Intercourse Act of 1809*[20] to the President. SCOTUS rejected the *non-delegation doctrine* in this case and held that Congress allowed the President to determine the event upon which such revival can be proclaimed. In stark contrast with the recent decision of SCOTUS in *Federal Communications Commission, et al. v. Consumers Research*,[21] wherein it determined that Congress could delegate this authority only by a law that allows the President to decide when the operation of the statute is necessary, contingent upon the happening of a clearly defined event.

II. Judicial Uncertainty over the Scope of Presidential Power in Foreign Affairs

The ongoing challenges to IEEPA tariffs in *V.O.S. Selections* and *Learning Resources*, along with conflicting views in cases such as *Cf Rice v Santa Fe Elevator Corp*[22] and *Crosby v National Foreign Trade Council*[23] highlight concerns regarding the unclear separation of powers between Congress and the Executive in the realm of foreign relations. *Cf. Rice* addresses how activities involving foreign and interstate commerce, for example, warehousing, fall within federal jurisdiction. SCOTUS held that when Congress legislates in areas traditionally managed by the states, courts presume that Congress did not intend to override state authority. This presumption is set aside *if federal regulation is so comprehensive that it leaves no room for the state to make additional rules*.

In *Crosby's case,* a Massachusetts law banning imports from Burma was challenged for violating the Foreign Commerce Clause and being pre-empted by a federal law. The President was granted the broadest authority permitted in law to lift the sanctions on Burma if the country made social and economic progress to the satisfaction of the President. On 20 May 1997, the

[19] *The Aurora v United States* 11 US (7 Cranch) 382, 11 (1813).
[20] Non Intercourse Act of 1809 (US).
[21] *Federal Communications Commission v. Consumers' Research*, 606 US 656 (2025).
[22] *Rice v Santa Fe Elevator Corp* 331 US 218, 331 (1947).
[23] *Crosby v National Foreign Trade Council* 530 US 363 (2000).

President issued an Executive Order prohibiting any U.S. investment in Burma, citing an unusual and extraordinary threat to national security, and the foreign policy of the U.S. The National Foreign Trade Council challenged the delegation to the Secretary of the Treasury for implementing the order.[24] Referring to *Youngstown Sheet & Tube Co v Sawyer*,[25] the *United States Court of Appeals for the First Circuit* (**CAFC**) held that, when acting with express or implied congressional approval, the President's authority is at its maximum, encompassing both his inherent powers and those delegated by Congress.

A. The Twelve-State Challenge to Presidential Tariffs: Oregon et al. v Trump et al.

The State of Oregon, Arizona, Colorado, Connecticut, Delaware, Illinois, Maine, Minnesota, Nevada, New Mexico, New York and Vermont (**the States**) filed a complaint challenging the enactment of the Presidential Tariffs, seeking to vacate the agency actions implementing them.[26] The complaint argues that Congress authorises the President to impose countervailing duties only when the government of a country is directly or indirectly providing a countervailable subsidy to a product imported into the United States in a manner that harms U.S. domestic industries. The States argue that the preamble to the IEEPA Tariff Orders cites NEA and § 604 of the Trade Act. NEA only lays down the procedure of declaring an emergency and ending it without providing any substantive emergency powers.[27] Similarly, § 604 of the Trade Act only requires the President *to memorialise import duties in the Harmonised Tariff Schedule of the United States but does not provide substantive authority to impose tariffs* and does not expressly empower the President to impose tariffs. While hearing General Sauer for the government in the *Learning Resources* and *V.O.S. Selections case*, *Mrs Justice Sotomayor* retorted that SCOTUS, in its ruling in the *Biden v Nebraska*[28] *Case* clarified, '*an emergency can't make clear what's ambiguous*?'[29]

The case is awaiting the decision of SCOTUS in the Learning Resources, like other pertinent cases under appeal, discussed below. The central question raised by these cases is the same, ie whether the President has the authority to impose tariffs under IEEPA. To deal with the challenges related to the same question, the government filed a Writ of Certiorari to the CAFC

[24] Executive Order 13047, '*Prohibiting New Investment in Burma*' (20 May 1997).
[25] *Youngstown Sheet and Tube Co v Sawyer* 343 US 579, 343 (1952).
[26] *State of Oregon v Trump* 25-6268 (9th Cir 2025).
[27] *State of Oregon v Trump*, Complaint, US Court of International Trade, Case No 1:25-cv-00077-N/A (5 October 2025) 5 and 6.
[28] *Biden v Nebraska* 600 US 477, 492 (2023).
[29] *Learning Resources*, US Supreme Court, Oral Arguments Transcript (5 November 2025) 13:6–8.

and expedited consideration of the merits in an appeal filed by the President against the CIT's order in the *V.O.S. Selections Case*. SCOTUS vide an Order dated 9 September 2025 granted certiorari and the motion to expedite and consolidate the challenge in *Learning Resources* and *V.O.S. Selections*.[30]

B. Awaiting Clarity from SCOTUS: The VOS Selections Case

In stark contrast to the above cases, the most consequential legal challenge to these tariffs was seen in *V.O.S. Selections Inc*. The *Court of International Trade* (**CIT**) held that the Executive Orders imposing reciprocal tariffs were unlawful since IEEPA did not authorise the President to impose tariffs. CIT reasoned its order on the observation that Congress has used clear language to delegate tariff authority in other statutes and that IEEPA is silent on tariffs. However, the Court of Appeals, Federal Circuit (**CAFC**) dissented against the CIT's order by reframing the inquiry against the Executive Orders around the historical practice of delegation and interaction of presidential power to regulate imports by imposing duties with statutes such as the Trade Expansion Act. CAFC held that the CIT's analysis insufficiently interprets the language of IEEPA instead of focusing on the lack of import control in IEEPA, unlike § 122 of the Trade Act of 1974 (Trade Act), which expressly authorises temporary import surcharges to address the balance of payment concerns. CAFC's order undermines the principle of *lex specialis,* failing to clarify how the President could invoke an emergency general statute (IEEPA) to address the trade deficit when § 122 of the Trade Act provides for the same powers for correcting the balance of payments.

The most serious lapse in CAFC's judgment is its failure to address whether IEEPA authorises the use of tariffs to regulate imports at all. While the CAFC failed to define the scope of authorisation by Congress to the President under IEEPA, it rejected the CIT's view that regulating importation cannot include tariffs, leaving the ***major question*** involved in the litigation unanswered. The lack of clarity in the judicial position of the CAFC encourages the administration to go statute shopping to align its agendas within the bounds of the statute most preferred by the court, which in this case is § 122 of the Trade Act.

The Supreme Court's forthcoming decision in *Learning Resources* offers a critical opportunity to cure lapses in the CAFC'S judgement. In *Learning Resources*, the court is faced with the

[30] *Learning Resources*, Order, US Supreme Court, Nos 24-1287 and 25-250 (9 September 2025).

same three questions as the CAFC in *V.O.S Selections*. *Firstly*, whether IEEPA grants the President authority to impose tariffs as an emergency tool to regulate foreign policy. *Secondly*, whether the President's emergency declaration is, in fact, valid for such purposes and *lastly*, whether the President's use of this power exceeds the statutory limits set by Congress. Moreover, the CAFC overreads the use of identical language in TWEA without accounting for the constitutional differences between IEEPA and TWEA. TWEA was enacted by Congress during wartime to aid decision-making without bureaucratic interference, and IEEPA was enacted to terminate the ongoing emergency declared under TWEA forty years later. The intent behind enacting IEEPA was to curtail the wartime powers in TWEA.

CAFC concludes its incomplete analysis, stating that the tariffs raise a major question about the use of tariffs to regulate foreign relations. This question remains to be answered in the *Learning Resources case*, which arises from the same set of challenges to the Executive Orders referred to the Supreme Court for a clear decision on only one core issue left unresolved by the CAFC. While the CAFC relied heavily on historical analogies to TWEA, *Mrs Justice Jackson,* while hearing the *Learning Resources Case,* repeatedly emphasised that IEEPA was enacted precisely to cabin the president's emergency powers.[31]

IV. Why does the decision in Learning Resources matter?

The decision in *Learning Resources* answers the central question of whether the President can impose tariffs under IEEPA. While considering this question, SCOTUS will also address related matters concerning the same tariffs that have been transferred to CIT for consideration. The decision in Learning Resources provides a uniform conclusion to the varied questions raised by plaintiffs in cases like *Webber et al v U.S. Department of Homeland Security et al*,[32] wherein the U.S. District Court of Montana, Great Falls Division, relying on the decision in Yoshida International's Case, refused to deal with the challenge to Executive Orders 14193 and 14257 and Proclamations 10896 and 10895 (the **Canada Orders**), holding that tariffs fall within the exclusive jurisdiction of CIT pursuant to section 1581(i)(1)(B).[33] Similarly, other related cases, such as *Emily Ley Paper Inc v Trump*,[34] have also been transferred to CIT for a decision on presidential tariffs by the U.S. District Court, Northern District of Florida.

[31] *Learning Resources*, 18 (oral argument transcript, U.S. Sup. Ct. 5 Nov. 2025).
[32] *Webber v United States Department of Homeland Security* 25-2717 (9th Cir 2025).
[33] *Webber* 16.
[34] *Emily Ley Paper Inc v Trump* 3:25-cv-00464 (ND Fla).

Firstly, the decision in Learning Resources remedies the decisions of the U.S. District Courts, which refused to entertain the pleas against presidential tariffs, citing CIT as the court of exclusive jurisdiction after relying on the decision in Yoshida International's case. This case will allow U.S. tariff jurisprudence to evolve beyond the decision in Yoshida International's case, which upheld the duties imposed under TWEA as constitutional. *Secondly*, the upcoming decision in Learning Resources will guide Congress in reclaiming its constitutional power of imposing and collecting taxes and regulating foreign commerce. *Further*, the decision in the Learning Resources case is expected to ease the impact of these tariffs on Blackfeet Nations like Canada, which is protected against these tariffs under the *Jay Treaty of 1794*. In *Cherokee Nation v. Georgia*,[35] SCOTUS identified three distinct classes that the power of regulating commerce may be directed at, namely, *i. foreign nations ii. the states and iii. Indian Tribes*. This observation implies that the central function of the Commerce Clause, Article I, Section 8, Clause 3, extends to maintaining free interstate trade, but does it extend to *provide Congress with the plenary powers to legislate in the field of Indian affairs*[36] This constitutional question can be answered by a uniform ruling on the primary issue about whether IEEPA can be invoked for imposing tariffs by SCOTUS in the Learning Resources case.

The decision in *Learning Resources* and *Trump v. V.O.S. Selections,*[37] clarifies the judicial stance on tariffs by offering a single interpretive rule, positively emphasising that, whatever the foreign policy justification, tariffs are domestically governed taxes involving vast economic consequences and that the *Major Question Doctrine* applies to the use of sweeping authority of the executive, even when this authority is exercised as an emergency power. Judge Sotomayor, during the oral arguments in Learning Resources, clarified that '*an emergency cannot do away with the major questions doctrine*.'[38]

V. Conclusion

The relationship between Congress and the executive branch in regulating foreign commerce and imposing tariffs during emergencies continues to test constitutional boundaries. Unfettered emergency powers under IEEPA have allowed the executive to overreach its authority by sanctioning tariffs under the statute. These executive actions raise concerns about weakened

[35] *Cherokee Nation v Georgia* 30 US 1, 30 (1831).
[36] Ibid.
[37] *Trump v V.O.S. Selections Inc* No. 25-250 (U.S. Sup. Ct.) (on writ of certiorari to the United States Court of Appeals for the Federal Circuit).
[38] *Learning Resources*, 13-2:5 (oral argument transcript, U.S. Sup. Ct. 5 Nov. 2025).

congressional oversight and an erosion of the separation of powers. Ongoing challenges to the tariffs, such as *Learning Resources, Inc.* and *V.O.S. Selections,* highlight the impact of broad delegations and reveal inconsistencies in how courts review executive actions. These legal disputes demonstrate how unclear statutory standards can blur the separation of powers between the two branches of government, especially during emergencies. To maintain constitutional integrity, Congress must clearly define the scope and limits of presidential authority under IEEPA. The Supreme Court's forthcoming decisions will play a critical role in guiding Congress in placing import control limitations on the presidential authority under § 201 and 1702 of IEEPA.

The decision is a landmark ruling on the imposition of tariffs under peacetime legislation like IEEPA, allowing the United States to move farther away from the decision in *Yoshida International (II),* which has been used as a precedent to justify the imposition of ambiguously imposed tariffs merely backed by a vaguely and broadly worded statute like IEEPA. The ruling will help Congress reclaim its constitutional power of setting and collecting taxes. These Presidential tariffs are a wake-up call for Congress to fill in the gaps between procedural and substantive lapses in IEEPA, which is unclear in defining the limits of the power to *regulate importation* and fails to lay down the guidelines for the scope, extent and manner in which such powers may be used.