

United States Senate

WASHINGTON, DC 20510-4705

February 20, 2026

The Honorable Scott Bessent
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Dear Secretary Bessent:

In light of the U.S. Supreme Court's decision today that President Donald Trump exceeded his authority in imposing certain tariffs under the International Emergency Economic Powers Act (IEEPA), the Department of the Treasury (Treasury) must prioritize prompt reimbursement to those businesses that have paid the substantial tariffs.

Given this Administration has illegally collected hundreds of billions of dollars from American businesses, that now must be refunded, I am requesting detailed information about how the Administration plans to fairly and expeditiously reimburse the payors of those tariffs.

The Administration should have been preparing for months for the potential that the Supreme Court would likely agree with the position taken by lower courts – including the Court of International Trade, district courts, and the Federal Circuit Court of Appeals – that the president exceeded his legal authority under IEEPA.^[1] Many American businesses, especially small and medium-sized businesses, have struggled to pay these illegal tariffs and, for some, the financial strain has placed them on the brink of bankruptcy. Thus, it is essential Treasury implement an expeditious and transparent process to remediate the financial harm that resulted from these illegal tariffs.

As I understand it, when a good enters a U.S. port of entry, merchandise is classified and tariffs are assessed using the Harmonized Tariff Schedule of the United States (HTSUS). Importers self-classify and declare the value or quantity of their goods and U.S. Customs and Border Protection (CBP) reviews the paperwork, collects any applicable tariffs, and deposits any revenue from tariffs or other penalties into the General Fund of the United States.

The Monthly Treasury Statement provides only an aggregate line item for “customs duties,” but we must have more detailed information to see precisely which firms, particularly small businesses, are shouldering the frontline cash burden of these tariff taxes. Therefore, we ask that you provide data regarding the revenues from IEEPA tariffs.

Specifically, please provide the following breakdown of the customs duties collected for the year 2024 and 2025:

^[1] See: *V.O.S. Selections, Inc. v. United States*, 1:25-cv-00066, (Ct. Int'l Trade); and *V.O.S. Selections, Inc. v. Trump*, No. 25-1812, (Fed. Cir.).

1. Revenues collected on imports by country of origin.
2. Revenues collected for each Section of the Harmonized Tariff Schedule.
3. Revenues collected by the geographic location or state of the U.S. importers liable for payment of the duties.
4. The name and specific amount of revenue collected from each of the top 500 U.S. importers responsible for the highest level of duty payments

Further, Congress must also have detailed information in order to enable proper oversight and inform possible legislative action with respect to the fiscal fallout of remediating these illegal tariffs.

As you know, many companies now are pursuing refund claims through litigation.^[2] Refunds, however, must not be limited to those businesses that chose to litigate or can afford to initiate litigation to seek the relief they are entitled to in light of the Supreme Court's ruling. All businesses must have substantial clarity that the Administration will move forward with a timely, transparent, and equitable process for refunding money to which the government is not legally entitled.

Therefore, I request a detailed explanation of the Department of Treasury's plans to process tariff refunds and the anticipated timeline for implementation. If there are no such plans in place, I urge the Department of Treasury to begin planning immediately for a tariff refund process that takes into account the following key considerations:

1. Procedures that are transparent;
2. Applicability to all affected parties, regardless of the status or disposition in the liquidation process;
3. A process free from burdensome requirements, such as the need to undertake litigation or incur additional costs in order to claim a refund; and
4. A process that prioritizes refunds to those small- and medium-sized businesses facing particular financial harm from tariffs, who typically do not have the financial resources on hand to wait for reimbursement, adjust supply chains, or continue to absorb significant unanticipated increased costs.

Thank you for your prompt attention to this request. Given the urgency of this matter, I ask that you respond in writing to this letter by March 6, 2026.

Sincerely,



Maria Cantwell
United States Senator

^[2] Paul Berger, "U.S. Importers Eye Refund Options as Tariff Fight Goes to Supreme Court," WALL STREET JOURNAL, Sep. 6, 2025, <https://www.wsj.com/articles/u-s-importers-eye-refund-options-as-tariff-fight-goes-to-supreme-court-cba0d85a>; Ashleigh Fields, "These companies have sued Trump for tariff refunds," THE HILL, Dec. 3, 2025, <https://thehill.com/business/5632091-companies-challenge-trump-tariffs/>.