

American College of Tax Counsel Files Amicus Brief with Supreme Court

ROCHESTER, NY, UNITED STATES, October 28, 2025 /EINPresswire.com/ -- The American College of Tax Counsel (the "College") announces the filing on October 24, 2025 of an amicus brief with the United States Supreme Court in the cases of Learning Resources, Inc., et al., v. Trump, No. 24-1287, and Trump v. V.O.S. Selections, Inc., et al., No. 25-250. These consolidated cases address

“

The College is deeply indebted to the drafters for their thoughtful and reasoned explications of the Constitutional and statutory interpretation principles that underlie our federal tax laws.”

Ameek Ashok Ponda, Vice President of the American College of Tax Counsel

the legality of the tariffs that the President announced in April of this year. The College’s brief supports the Petitioners in No. 24-1287 and the Respondents in No. 25-250. This dispute is on a fast track and oral argument has been set for November 5, 2025.

Background

The issues in both cases involve the April 2, 2025, Executive Order authorizing tariffs (Ex. Order No. 14,257) and the President’s assertion that the International Emergency Economic Powers Act (“IEEPA”) authorizes him to “regulate” “importations” by raising tariffs to address an “emergency” related to the United States’ ongoing deficits in its balance

of trade. In broad terms, the Executive Order imposes a 10 percent baseline tariff on goods from all countries (even those with whom the United States may enjoy a balance of trade surplus), as well as higher tariffs on those countries with which the United States has a deficit in the trade in goods (based generally on the amount of the deficit as compared to the overall amount of trade). These tariffs were characterized by the President as “Reciprocal Tariffs.”

The College’s Brief

The College’s amicus brief asserts that when Congress enacted the IEEPA in 1977, it was not exercising its authority to impose taxes or tariffs under the Taxing and Spending Clause of the United States Constitution. Accordingly, as the amicus brief argues, because the IEEPA is not a revenue-raising statute, its delegation of authority to the Executive Branch cannot be read to permit the President to raise billions or trillions of dollars unilaterally by imposing Reciprocal Tariffs.

Tariffs and taxes are not specifically enumerated in the list of powers granted to the President

under the IEEPA. However, the Government's brief argues that the phrase "investigate, ...regulate, direct and compel, nullify, void, prevent or prohibit, any acquisition, holding, withholding, use, transfer, withdrawal, transportation, importation or exportation of, or dealing in...any property in which any foreign country or a national thereof has any interest" in 50 U.S.C. § 1702(a)(1)(B) should be parsed to give the President the authority to "regulate" "importation" by imposing tariffs. The College's brief responds by asserting that the Government's interpretation of the statute would also grant the President practically unlimited authority to "regulate" any "uses," "transfers," "transportation" or "dealing in" imported property, effectively imbuing the President with the power to impose excise or other taxes on a host of transactions involving imported property (e.g., sales taxes, use taxes, value added taxes, and transportation taxes).

With respect to federal taxes, Congress has in many instances delegated substantial authority to the Treasury Department to identify problems in the application of the Internal Revenue Code and react appropriately. However, these delegations have never been read to authorize Treasury to impose taxes that differ in kind or amount from those imposed by Congress. Accordingly, the amicus brief argues that the wholesale revamping of the tariff system without the participation of Congress is not authorized by the IEEPA statute.

Because the College believes that this case can be resolved as a matter of statutory interpretation, the College's amicus brief urges the Court to avoid addressing any non-delegation or major questions doctrine issues. In our federal tax system, Congress delegates authority to the Treasury Department to identify unforeseen problems and complexities in the Internal Revenue Code (and in other taxing statutes) and then react appropriately. Unnecessarily addressing the non-delegation or major questions doctrines might introduce uncertainty and instability with respect to substantial portions of the federal tax law, undermining taxpayers' reliance on established and predictable rules that have long been recognized as a critical feature of our federal tax system.

The College's brief in this case was prepared and filed by John M. Colvin and Jason A. Harn, of Colvin + Hallett, P.S., and by Professor Theodore P. Seto of LMU Loyola Law School. Ameek Ashok Ponda, Vice President of the College, commended the brief's authors: "The College is deeply indebted to the drafters for their thoughtful and reasoned explications of the Constitutional and statutory interpretation principles that underlie our federal tax laws and that are at issue in these important cases."

About Amicus Briefs

A brief by Amicus Curiae ("friend of the court"), known familiarly as an amicus brief, allows a person or organization with a strong interest in or important views on the subject matter of a case to file a brief explaining those views and urging the court to rule in a manner consistent with those views. Amicus briefs are often filed in cases of broad public interest and are filed with the permission of the court.

About the American College of Tax Counsel

The American College of Tax Counsel, founded in 1981, is a nonprofit association of tax attorneys in private practice, law, business, and graduate school teaching positions, and government, who are recognized for their excellence in tax practice and their substantial contributions and commitment to the legal profession. One of the chief purposes of the College is to provide a mechanism for input by tax attorneys into the development of U.S. tax laws and policy. A Board of nineteen Regents serves as the governing body of the College, with one regent drawn from each of the thirteen federal judicial circuits, plus two at-large positions. The Board is rounded out by the four members of its Executive Committee—President, Vice President, Secretary-Treasurer, and Immediate Past President. The College can be found online at <http://www.actconline.org>.

Pamela Lyons
American College of Tax Counsel
+1 888-549-4177
[email us here](#)

This press release can be viewed online at: <https://www.einpresswire.com/article/862353889>

EIN Presswire's priority is source transparency. We do not allow opaque clients, and our editors try to be careful about weeding out false and misleading content. As a user, if you see something we have missed, please do bring it to our attention. Your help is welcome. EIN Presswire, Everyone's Internet News Presswire™, tries to define some of the boundaries that are reasonable in today's world. Please see our Editorial Guidelines for more information.

© 1995-2025 Newsmatics Inc. All Right Reserved.