

# Congress of the United States

Washington, DC 20515

June 3, 2026

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

The Honorable Jamieson Greer  
U.S. Trade Representative  
600 17th Street NW  
Washington, DC 20508

The Honorable Kelly Loeffler  
U.S. Small Business Administration  
409 3<sup>rd</sup> Street SW  
Washington, DC 20416

The Honorable Rodney S. Scott  
U.S. Customs and Border Protection  
1300 Pennsylvania Avenue NW  
Washington, DC 20004

**Dear Secretary Bessent, Trade Representative Greer, Administrator Loeffler, and Commissioner Scott:**

We write to you today to advocate for the small businesses and consumers who have been affected by the unconstitutional tariffs imposed over the past year. On February 20, 2026, the United States Supreme Court in *Learning Resources v. United States* found that these tariffs exceeded the authority granted to the President under the International Emergency Economic Powers Act (IEEPA)<sup>1</sup>. Before the Court weighed in, the federal government had already collected upwards of \$166 billion in duties under IEEPA<sup>2</sup>.

While a process has now been established for importers to apply for reimbursement, not everyone will enjoy the same relief.

Research shows that it was not importers who paid the bulk of the tariffs. It was everyday Americans. The Federal Reserve Bank of New York has found that roughly 90 percent of tariff costs are passed on to consumers<sup>3</sup>, while the Kiel Institute for the World Economy estimates that figure is even higher: 96 percent<sup>4</sup>. No matter the figure, it is clear that these tariffs were disproportionately paid by consumers, not importers.

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<sup>1</sup> LEARNING RESOURCES, INC. v. TRUMP

No. 24–1287, 784 F. Supp. 3d 209, vacated and remanded; No. 25–250, 149 F. 4th 1312, affirmed

<sup>2</sup> Penn Wharton Budget Model, *Supreme Court Tariff Ruling: Economic and Fiscal Implications* (Feb. 20, 2026), <https://budgetmodel.wharton.upenn.edu/p/2026-02-20-supreme-court-tariff-ruling>

<sup>3</sup> New York Fed – Liberty Street Economics, *Who Is Paying for the 2025 U.S. Tariffs?* (Feb. 2026), <https://libertystreeteconomics.newyorkfed.org/2026/02/who-is-paying-for-the-2025-u-s-tariffs/>

<sup>4</sup> Kiel Institute for the World Economy, *America's Own Goal: Americans Pay Almost Entirely for Trump's Tariffs* (Jan. 19, 2026), <https://www.kielinstitut.de/publications/news/americas-own-goal-americans-pay-almost-entirely-for-trumps-tariffs/>

Americans might reasonably assume that refunds for these illegal tariffs would go to those who actually paid these higher prices. Instead, large corporations designated as importers are receiving tens of billions of dollars in refunds while everyday Americans are left with nothing. Veterans, teachers, and single parents who are already living paycheck to paycheck are now faced with a scenario where even a single trip to a retail store causes immense financial stress.

Small businesses are also in trouble. Nearly two-thirds of small business owners have had their business expenses rise over the past three months, while almost 50 percent say revenue has declined over the same period<sup>5</sup>. Many took on debt to stay afloat during this period and now risk closing if refunds are delayed.

Despite this, U.S. Customs and Border Protection (CBP) has implemented a complicated, claim-based process through the Consolidated Administration and Processing of Entries (CAPE) portal, requiring importers to initiate claims themselves rather than issuing automatic refunds<sup>6</sup>. By not issuing automatic refunds, CBP has created a system that is unreliable, unfair, and unnecessarily burdensome for the businesses it is supposed to reimburse. These smaller businesses often do not have trade compliance teams, supply chain specialists, or dedicated legal support like larger corporations have. Moreover, many small businesses did not serve as the official importer of record, making them unable to qualify for reimbursement despite bearing the economic burden of the tariffs.

Additionally, within hours of the CAPE system going live, problems became clear. Importers across the country reported system outages, frequent error messages, and account failures. Some businesses received “Duplicate Tax ID” errors that incorrectly linked their accounts to other entities, preventing them from filing claims. Others reported waiting more than four hours on CBP’s support line without getting real help. These are not minor issues, and given the strict deadlines imposed, technical problems could cause valid claims to be permanently denied.

Furthermore, CBP estimates that processing all refund requests will take up to 4.43 million staff hours. This is especially concerning because every month of delay costs American taxpayers about \$700 million in interest on improperly collected funds. At the same time, CBP already appears to have the records needed to identify who paid these duties and how much they paid. Requiring more than 330,000 importers to separately prepare detailed files, submit claims through the CAPE system, and then wait 60 to 90 days or longer for processing—rather than issuing automatic refunds—is a decision that needs clear justification.

Having unlawfully obtained these funds, it is incumbent on the federal government to establish an orderly process to ensure that these funds can be repaid as quickly and fairly as possible. It is not sufficient to open a portal and wait passively for importers to apply on their own; CBP must fix the issues surrounding CAPE and be more proactive in identifying and supporting small businesses that lack the resources or capacity to navigate the application process.

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<sup>5</sup> Small Business Majority, *Small Businesses Are Being Strained by Rising Costs* (2026), <https://smallbusinessmajority.org/our-research/voice-of-main-street/small-businesses-being-strained-rising-costs>.

<sup>6</sup> U.S. Customs & Border Protection, *International Emergency Economic Powers Act (IEEPA) Duty Refunds*, <https://www.cbp.gov/trade/programs-administration/trade-remedies/ieepa-duty-refunds>

In addition to an automatic refund process for small businesses impacted by these tariffs, we also request consideration of direct relief to American consumers who paid the majority of tariff-induced costs.

In light of the foregoing, we respectfully request responses to the following questions:

1. What steps are your agencies taking to ensure that small business owners are given adequate resources to obtain refunds and better understand the process, including those who were not designated as the importer of record?
2. What steps are the administration taking to compensate or support small businesses and workers who may not be eligible for refunds, but nevertheless took on debt, lost revenue, or risk closing as a result of these tariffs?
3. Why has CBP not made consumers eligible for reimbursement, given that research shows the majority of tariff costs were passed on to everyday Americans, and are there any plans to provide direct relief to American consumers?
4. Why did CBP elect to pursue an importer-initiated claims process rather than issuing automatic refunds for unliquidated entries, and what actions are being taken to remediate technical failures in the CAPE portal and ensure timely processing of all claims?
5. Does the administration have a timeline for the processing of all IEEPA refund claims?

American businesses and consumers did not choose to pay these unlawful tariffs. They should not have to go through a complicated and unreliable process to get back money that was collected without proper authority. We urge your agencies to act quickly and treat this issue with the seriousness it deserves.

We look forward to your prompt response.

Sincerely,



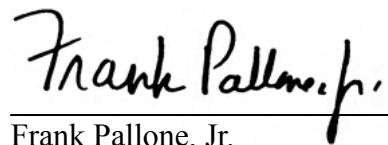
Emanuel Cleaver, II  
Member of Congress



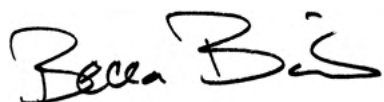
Analilia Mejia  
Member of Congress



Eleanor Holmes Norton  
Member of Congress

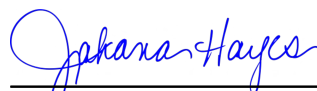


Frank Pallone, Jr.  
Member of Congress



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Becca Balint  
Member of Congress



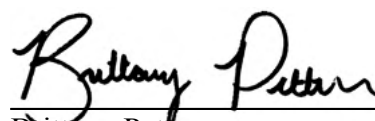
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Jahana Hayes  
Member of Congress



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Debbie Wasserman Schultz  
Member of Congress



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Brittany Petersen  
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Joaquin Castro  
Member of Congress



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Jared Huffman  
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LaMonica McIver  
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Chellie Pingree  
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Dina Titus  
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Suzanne Bonamici  
Member of Congress



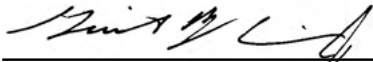
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Rosa L. DeLauro  
Member of Congress



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Lizzie Fletcher  
Member of Congress



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Gilbert Ray Cisneros, Jr.  
Member of Congress



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Bonnie Watson Coleman  
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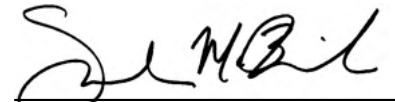
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Diana DeGette  
Member of Congress



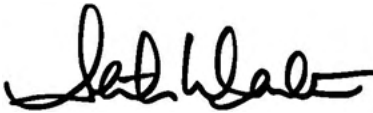
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Patrick Ryan  
Member of Congress



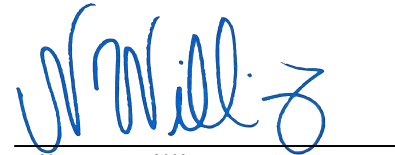
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Sarah McBride  
Member of Congress



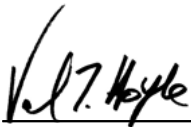
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Seth Moulton  
Member of Congress



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Nikema Williams  
Member of Congress



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Val Hoyle  
Member of Congress



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Paul Tonko  
Member of Congress



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Mark DeSaulnier  
Member of Congress



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Nanette Diaz Barragán  
Member of Congress

*Andrea Salinas*

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Member of Congress

*Jasmine Crockett*

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*Mike Quigley*

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*Sylvia R. Garcia*

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*Lateefah Simon*

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Lateefah Simon  
Member of Congress

*Angie Craig*

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Angie Craig  
Member of Congress

*Betty McCollum*

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Betty McCollum  
Member of Congress

*Adelita S. Grijalva*

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Member of Congress