



February 23, 2026

The Honorable Scott Bessent
The Secretary of the Treasury
1500 Pennsylvania Ave, NW
Washington, D.C. 20220

Dear Mr. Secretary:

As the administration considers how to proceed with duty refunds as a result of the Supreme Court's recent decision in *Learning Resources*, I write to share the perspective of the U.S. Chamber of Commerce and to offer any assistance we may be able to provide as we engage with thousands of affected small businesses across our nationwide federation.

The Chamber is appreciative of the clarity the administration provided in numerous court filings that plaintiffs would be entitled to refunds with interest should the Supreme Court ultimately rule that duties assessed under the International Emergency Economic Powers Act (IEEPA) were unlawful.

The question we are now fielding from countless American businesses is what the process will be for claiming a refund. The Chamber urges the administration to make the process as simple as such refunds have been in other recent cases. As you know, Customs and Border Protection routinely provides electronic tariff refunds through the Automated Commercial Environment (ACE) portal. Following this practice is especially critical for the more than 200,000 small business importers who are due refunds because of the Supreme Court's ruling. Small businesses generally do not have the resources to hire specialized counsel to initiate legal proceedings or navigate an unduly burdensome refund process.

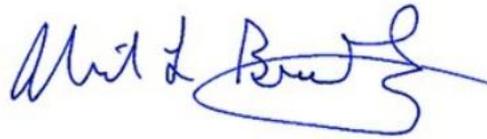
In addition to a simplified process, clear communications about the process are critical. Already we have heard of scammers popping up promising to help importers to collect their refund for a fee or to buy the rights to refunds for pennies on the dollar.

Every day the Chamber communicates with tens of thousands of small businesses. Together with our state and local chamber partners, we have the ability to convene small businesses from every state. During the pandemic we worked with the Trump administration and Congress to help small businesses successfully navigate government assistance programs like the Paycheck Protection Program. We would be

pleased to work with the administration again, providing a channel of communication to ensure that small business importers have access to reliable information about the tariff refund process.

We look forward to working with the administration as you determine the appropriate processes and stand ready to help in any way we can.

Sincerely,

A handwritten signature in blue ink, appearing to read "Neil L. Bradley". The signature is fluid and cursive, with a large, sweeping flourish at the end.

Neil L. Bradley
Executive Vice President, Chief Policy Officer,
and Head of Strategic Advocacy
U.S. Chamber of Commerce