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NCLA Sues to Stop Trump Admin. from Imposing Emergency Tariffs That Congress Never Authorized

Emily Ley Paper, Inc., d/b/a Simplified v. President Donald J. Trump, Homeland Security Secretary Kristi Noem, U.S. Customs and Border Protection Acting Commissioner Peter R. Flores, in their official capacities, et al.

Washington, DC (April 3, 2025) – Today, the New Civil Liberties Alliance filed the first [Complaint](#) challenging President Donald Trump’s unlawful attempt to require Americans to pay a heavy tariff on all products they import from China. President Trump imposed the tariff by invoking the International Emergency Economic Powers Act (IEEPA). However, this statute authorizes specific emergency actions like imposing sanctions or freezing assets to protect the United States from foreign threats. It does not authorize the President to impose tariffs. In its nearly 50-year history, no other president—including President Trump in his first term—has ever tried to use the IEEPA to impose tariffs. NCLA’s lawsuit does not quibble with President Trump’s declaration of an opioid-related emergency, but it does take issue with his decision to impose tariffs in response, without legal authority to do so.

Representing Simplified, a Pensacola-based company owned by entrepreneur Emily Ley, NCLA asks the U.S. District Court for the Northern District of Florida to declare the China import tariff unlawful, vacate the increase reflected in the U.S. tariff schedule, and enjoin this tariff’s implementation and enforcement. The new China tariff is harmful to Simplified, a company that improves women’s lives by selling premium planners and other home management products. Simplified’s business depends on importing materials from China, and it already has paid substantial tariffs to purchase goods from China that are not available here. The “emergency” tariff will force it to make higher tariff payments, driving up its costs and thus prices for its customers, and reducing its profits.

Under art. 1, § 8 of the Constitution, Congress has sole authority to control tariffs, which it has done by passing detailed tariff statutes. The President cannot bypass those statutes by invoking “emergency” authority in another statute that does not mention tariffs. His attempt to use the IEEPA this way not only violates the law as written, but it also invites application of the Supreme Court’s Major Questions Doctrine, which tells courts not to discern policies of “vast economic and political significance” in a law without explicit congressional authorization. If the IEEPA were held to permit this executive order, then the statute would run afoul of the nondelegation doctrine because it lacks an “intelligible principle” to limit or guide the president’s discretion in imposing tariffs. NCLA is joined by Bryan Gowdy of Creed & Gowdy, P.A. as local counsel in this important case.

NCLA released the following statements:

“By invoking emergency power to impose an across-the-board tariff on imports from China that the statute does not authorize, President Trump has misused that power, usurped Congress’s right to control tariffs, and upset the Constitution’s separation of powers.”

— **Andrew Morris, Senior Litigation Counsel, NCLA**

“The Constitutional power ‘to lay and collect Taxes, Duties, Imposts and Excises’ and ‘to regulate commerce with foreign Nations’ belongs to Congress. The Administration’s actions followed none of these constitutional commands, and the statute it cites does not even use the word ‘tariff’ or ‘tax.’ This unlawful ‘impost’ must fall.”

— **John Vecchione, Senior Litigation Counsel, NCLA**

“No prior president ever thought the IEEPA allowed him to set tariffs. Reading this law broadly enough to uphold the China tariff would transfer core legislative power. To avoid that nondelegation pitfall, the court must construe the statute consistent with nearly 50 years of unbroken practice and decide it does not permit tariff setting.”

— **Mark Chenoweth, President, NCLA**

For more information visit the case page [here](#).

ABOUT NCLA

[NCLA](#) is a nonpartisan, nonprofit civil rights group founded by prominent legal scholar [Philip Hamburger](#) to protect constitutional freedoms from violations by the Administrative State. NCLA’s public-interest litigation and other pro bono advocacy strive to tame the unlawful power of state and federal agencies and to foster a new civil liberties movement that will help restore Americans’ fundamental rights.

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