

119TH CONGRESS  
2D SESSION

# H. R. 7822

To direct the Secretary of the Treasury to promulgate regulations for the payment of refunds for tariffs invalidly assessed using authorities provided by the International Emergency Economic Powers Act to entities that demonstrably lower consumer prices, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 5, 2026

Ms. DELAURO (for herself and Mr. MRVAN) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To direct the Secretary of the Treasury to promulgate regulations for the payment of refunds for tariffs invalidly assessed using authorities provided by the International Emergency Economic Powers Act to entities that demonstrably lower consumer prices, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Tariff Relief for Con-  
5       sumers Act”.

6       **SEC. 2. FINDINGS.**

7       Congress finds the following:

1           (1) President Trump’s tariffs imposed under  
2 the International Emergency Economic Powers Act  
3 (50 U.S.C. 1701 et seq.) (IEEPA) in many sectors  
4 raised prices for consumers and imposed additional  
5 costs on businesses.

6           (2) Research has shown that consumers have  
7 shouldered up to 96 percent of the burden of the  
8 IEEPA tariffs, meaning companies have passed the  
9 increased costs in their supply chains due to tariffs  
10 on to consumers in the form of higher prices.

11           (3) Given the Supreme Court’s holding in  
12 Learning Resources, Inc. v. Trump that the tariffs  
13 imposed by President Trump under IEEPA are un-  
14 lawful, the Administration must ensure that con-  
15 sumers, not just large corporations, are the ones  
16 who receive relief from the costs of these tariffs.

17           (4) As consideration of refunding tariffs paid  
18 due to the President’s policies is undertaken by the  
19 Administration and the courts, priority should be  
20 given to ensuring that final consumers of products  
21 subject to tariffs obtain relief. It is unlikely that  
22 large corporations will pass on to consumers the  
23 benefit of any tariff refunds they receive without  
24 specific stipulations to that effect.

1           (5) Therefore, the Secretary of the Treasury,  
2           the Commissioner of U.S. Customs and Border Pro-  
3           tection, and the head of any other relevant Federal  
4           agency should rapidly draft and implement rules to  
5           ensure tariff refunds are returned directly to con-  
6           sumers in the form of price reductions or rebates.

7   **SEC. 3. TARIFF REFUND PROGRAM.**

8           (a) ESTABLISHMENT.—Not later than 30 days after  
9           the date of the enactment of this Act, the Secretary of  
10          the Treasury, in consultation with the Commissioner of  
11          U.S. Customs and Border Protection, shall promulgate  
12          such regulations as may be necessary to carry out a pro-  
13          gram by which covered importers may receive refunds in  
14          the amount the Secretary determines such covered import-  
15          ers paid the United States in tariffs or other duties im-  
16          posed through the assertion of authorities provided by the  
17          International Emergency Economic Powers Act (50  
18          U.S.C. 1701 et seq.) and invalidated by the Supreme  
19          Court in *Learning Resources, Inc. v. Trump* on February  
20          20, 2026.

21          (b) APPLICATION REQUIREMENTS.—In applying for  
22          a refund under the regulations promulgated pursuant to  
23          this section, a covered importer shall—

24                  (1) set forth in the application the steps such  
25          covered importer intends to take to lower the prices

1 paid by their customers for goods formerly subject  
2 to such tariffs, in full proportion to the refund ap-  
3 plied to be received with respect to such goods; and

4 (2) demonstrate, to the extent practicable—

5 (A) that such reductions in prices are tar-  
6 geted towards essential consumer goods;

7 (B) to the extent that the covered importer  
8 does not trade in essential consumer goods, that  
9 the covered importer has implemented other  
10 means by which prior customers of the importer  
11 can receive rebates or refunds on prospective  
12 purchases commensurate with the amount re-  
13 funded; or

14 (C) that the covered importer did not in-  
15 crease customer prices due to the imposition of  
16 the tariffs described in subsection (a) and in-  
17 stead absorbed that cost directly.

18 (c) PRIORITIZATION.—The Secretary shall prioritize  
19 the payment of refunds described in subsection (a) to—

20 (1) covered importers that credibly dem-  
21 onstrate, as described in subsection (b)(2)(A), that  
22 in anticipation of receiving such refunds the covered  
23 importer has reduced prices for essential consumer  
24 goods; and

1           (2) covered importers that credibly dem-  
2           onstrate, as described in subsection (b)(2)(B), that  
3           in anticipation of receiving such refunds the covered  
4           importer has created a mechanism for prior con-  
5           sumers to receive rebates on prospective purchases.

6           (d) PROHIBITION.—No covered importer may con-  
7           duct stock buybacks or distribute dividends unless the cov-  
8           ered importer certifies to the Secretary of the Treasury  
9           that the covered importer has completed the steps to lower  
10          prices for consumers described in subsection (b)(1).

11          (e) CONSULTATION.—In carrying out the regulations  
12          promulgated pursuant to this section, the Secretary of the  
13          Treasury shall consult as appropriate with the heads of  
14          other relevant Federal departments and agencies.

15          (f) DEADLINE FOR REFUNDS.—

16                (1) IN GENERAL.—The Secretary of the Treas-  
17                ury, in coordination with the heads of other relevant  
18                Federal departments and agencies, as appropriate,  
19                shall take such steps as may be necessary to ensure  
20                that all tariffs and other duties described in sub-  
21                section (a) are refunded not later than 180 days  
22                after the date of the enactment of this Act, except  
23                to the extent that covered importers are unable to  
24                meet the applicable requirements of the program es-  
25                tablished by such subsection.

1           (2) VOLUNTARY PRICE REDUCTION.—Nothing  
2           in this subsection may be construed to prohibit or  
3           limit any importer that paid any amount in tariffs  
4           or other duties described in subsection (a) from vol-  
5           untarily lowering prices in the manner described in  
6           subsection (b)(1).

7           (g) DEFINITIONS.—In this Act:

8           (1) The term “covered importer” means an en-  
9           tity that paid \$5,000,000 or more in tariffs or other  
10          duties described in subsection (a) as of February 19,  
11          2026, other than any such entity whose ultimate  
12          parent entity earned less than \$10,000,000 in rev-  
13          enue in calendar year 2025.

14          (2) The term “essential consumer goods”  
15          means—

16                (A) infant formula and infant and toddler  
17                food goods;

18                (B) diapers and essential infant clothing  
19                and safety products;

20                (C) hygiene and health care products;

21                (D) foodstuffs eligible to be purchased with  
22                supplemental nutrition assistance program ben-  
23                efits, as identified by the Secretary of Agri-  
24                culture;

25                (E) basic clothing items, including shoes;

1           (F) children's toys and sporting goods with  
2           a manufacturer's suggested retail price of less  
3           than \$50; and

4           (G) such other consumer goods as the Sec-  
5           retary of the Treasury determines appropriate.

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