

A (Simple) Primer on the Voiding of Tariffs by the Supreme Court and Its Impact on the Construction Industry

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On February 20, 2026, the United States Supreme Court voided the tariffs on international goods imposed by President Trump under the IEEPA. The initial, immediate effect is that the recently imposed (and relatively high) tariffs on imported goods are immediately void.

This has raised various questions in the construction industry.

Will prices go down? Will new tariffs be imposed?

Simply because the tariffs were voided does not necessarily mean that prices will go down. Prices are affected by other market forces, not just tariffs. Also, there is the likely prospect of other tariffs being imposed. In fact, that is exactly what the Trump Administration immediately did in response to the Supreme Court ruling. The tariffs are less onerous, however, and they might be temporary. Still, there is the potential for additional or increased tariffs to be imposed on goods. Also, not all construction materials were exclusively under the new tariffs; some materials, such as steel, had longstanding protectionist tariffs dating back decades. If the tariff was through something other than IEEPA, then, the refunds are inapplicable.

Thus, even with the voiding of the recent Trump Administration Tariffs, other tariffs or price volatility may still affect certain goods and materials. Contractors should carefully examine the specific tariffs that apply to specific goods and should continue to account for forthcoming tariff volatility risk in all contracts by negotiating clauses (or prices) that address economic volatility.

What about the tariffs that I already paid on imported materials and goods?

Generally, the key point to understand is that the “Importer of Record” has the right to seek a refund of moneys paid on the tariffs. If you are not the Importer of Record, then, it is likely difficult for you to seek a refund. Refunds are to be sought directly from Customs and Border Protection (“CBP”) or the Court of International Trade (“CIT”). Refunds from CBP generally require filing specific documents within 180 days of the “liquidation” of the initial entry of the goods. Consult with an attorney to identify the correct filing(s) for which you might be eligible, as the filings are time-sensitive with deadlines.

Even if you ultimately paid the tariff cost through pass-through clauses in your contracts, if you were not the Importer of Record, you likely do not have eligibility to file a refund claim against the government. Still, each circumstance should be reviewed by an attorney. Theoretically, depending on your contract clauses, the Importer of Record could seek a refund and pass the refund dollars to you.

Why did I pay all those tariff costs if the whole thing was void from the start? Shouldn't I have refused to pay them from the start?

Once the executive branch of the federal government imposed the tariff, it became required to be paid in order to receive the imported good. There really was no other option in real time (other than refusing to receive the good). You could negotiate in your contract who would bear the cost of the tariff, but refusing to pay it meant that you would be unable to receive the imported goods. Theoretically, you could have filed a protective claim with CIT with the intent of appealing to the United States Supreme Court; but realistically, that is a very expensive and burdensome process. Typically, for significant matters of this nature, a single contractor importing a good would not want to carry the cost and burden of a Supreme Court case. Thus, you did what everyone did—paid the tariff to get the goods imported and attempted to price and account for the risk in your contracts accordingly. But, with the recent Supreme Court ruling, refunds are available for certain eligible claimants, including interest.

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