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Media Inquiries: [Joe Martyak](#), 703-403-1111

NCLA Opposes Transfer of Expanded Lawsuit Against Trump Administration's Unlawful Tariffs

Emily Ley Paper, Inc., d/b/a Simplified, Kilo Brava LLC, Bambola LLC, Kim's Clothes and Fashion LLC, and Rokland LLC v. President Donald J. Trump, et al.

Washington, DC (May 5, 2025) – The New Civil Liberties Alliance filed an [Amended Complaint](#) today adding several Plaintiffs to the *Simplified v. Trump, et al.* lawsuit against President Trump's attempt to rely on the International Emergency Economic Powers Act (IEEPA) to impose tariffs on imports from all U.S. trading partners. The Amended Complaint challenges the "Liberation Day" tariffs issued under the IEEPA, broadening this first-of-its-kind lawsuit that originally only contested President Trump's tariffs on imports from China via the same statute. The IEEPA authorizes specific emergency actions like imposing sanctions or freezing assets to protect the United States from foreign threats. It does not even mention tariffs, let alone authorize the President to impose them unilaterally. In its nearly 50-year history, no other president has used the IEEPA to impose tariffs.

NCLA also filed an [opposition](#) today to the Government's motion to transfer this lawsuit from the U.S District Court for the Northern District of Florida to the U.S. Court of International Trade (CIT). The CIT only has jurisdiction to hear cases arising from "laws that provide for tariffs"—which the IEEPA does not do.

NCLA began the suit representing Simplified, a Pensacola-based company owned by entrepreneur Emily Ley that sells premium planners and other home management products and depends on importing materials from China. Other Florida-based businesses now join Simplified as Plaintiffs. The apparel companies Kilo Brava, Bambola, and Kim's Clothes and Fashion import products from China, Bangladesh, Colombia, India, Italy, Morocco, the Philippines, Turkey, and Australia. The Florida-based electronics designer and distributor Rokland imports items from China and Taiwan. The products these companies import are not reasonably available from sources in the U.S.

President Trump's April 2 "Liberation Day" Executive Order imposing reciprocal tariffs on imports from all trading partners, and his earlier Executive Orders instituting tariffs on imports from Canada, Mexico, and China, are already causing NCLA clients severe economic harm, including major profit losses. NCLA's lawsuit does not contest President Trump's declaration of opioid and trade deficit-related emergencies as part of these executive orders, but it does take issue with his decision to impose tariffs in response, without legal authority to do so. The Administration's motion to transfer is also attempting to bootstrap its illegal tariff imposition to force all Americans taxed by these tariffs into the CIT in New York, contrary to where Congress has placed IEEPA jurisdiction. District courts like the Northern District of Florida have been hearing IEEPA cases for more than 50 years, and this case must be no different.

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 that tells courts not to discern policies of "vast economic and political significance" in a law without explicit congressional authorization.

NCLA released the following statements:

“Plaintiffs are Florida small businesses that are suffering devastation from these unlawful tariffs. The government is trying to transfer their case from Florida to a New York specialty court that could have jurisdiction only if the tariffs were lawful. The U.S. District Court for the Northern District of Florida should deny the government’s motion to transfer.”

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

“It’s bad enough the Executive is imposing unlawful tariffs. But to force Americans into a specialty court in New York based on the illegal tariffs themselves adds injury to injury. We are confident the Court will see through this ruse.”

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

“NCLA is delighted to expand this lawsuit to cover all of the new China tariffs, as well as tariffs on imports from several other countries. The Court of International Trade does not have jurisdiction over all IEEPA tariff cases. The government’s cynical attempt to forum-shop its tax on American citizens to that court will not succeed.”

— **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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