

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
San Angelo Division**

SILENCER SHOP FOUNDATION; GUN OWNERS OF AMERICA, INC; FIREARMS REGULATORY ACCOUNTABILITY COALITION, INC.; B&T USA, LLC; PALMETTO STATE ARMORY, LLC; SILENCERCO WEAPONS RESEARCH, LLC (d/b/a SILENCERCO); GUN OWNERS FOUNDATION; BRADY WETZ; STATE OF TEXAS; STATE OF ALASKA; STATE OF GEORGIA; STATE OF IDAHO; STATE OF INDIANA; STATE OF KANSAS; STATE OF LOUISIANA; STATE OF MONTANA; STATE OF NORTH DAKOTA; STATE OF OKLAHOMA; STATE OF SOUTH CAROLINA; STATE OF SOUTH DAKOTA; STATE OF UTAH; STATE OF WEST VIRGINIA; and STATE OF WYOMING,

Plaintiffs,

v.

Case No. 6:25-cv-56-H

BUREAU OF ALCOHOL, TOBACCO, FIREARMS AND EXPLOSIVES; UNITED STATES DEPARTMENT OF JUSTICE; PAMELA BONDI, in her Official Capacity as ATTORNEY GENERAL OF THE UNITED STATES; and DANIEL DRISCOLL, in his Official Capacity as ACTING DIRECTOR OF THE BUREAU OF ALCOHOL, TOBACCO, FIREARMS AND EXPLOSIVES,

Defendants.

PLAINTIFFS' NOTICE OF SUPPLEMENTAL AUTHORITY

Plaintiffs respectfully submit this Notice of Supplemental Authority to apprise the Court of the Supreme Court's recent decision in *Learning Res., Inc. v. Trump*, 146 S.Ct. 628 (2026).

In *Learning Resources*, the Supreme Court reaffirmed the rigid constitutional boundary separating Congress’s Article I power to “lay and collect Taxes” from its Article I power to “regulate commerce.” *Learning Res., Inc.*, 146 U.S. at 643 (“When Congress addresses both the power to regulate and the power to tax, it does so separately and expressly.”).¹ The Supreme Court found this principle “unsurprising, as the ‘power to regulate commerce’ is ‘entirely distinct from the right to levy taxes.’” *Id.* at 143 (quoting *Gibbons*, 9 Wheat., at 201).

Learning Resources goes directly to the heart of Plaintiffs’ claims. As Plaintiffs explained, the National Firearms Act (“NFA”) was enacted “pursuant to [Congress’s] taxing power.” Memorandum in Support of Plaintiffs’ Motion for Summary Judgment (“Memorandum”), ECF # 49 at 14. Now that the One Big Beautiful Bill Act has reduced the relevant NFA tax to \$0 on certain firearms, the NFA’s registration, possession, and transfer requirements regarding these untaxed firearms exceed Congress’s enumerated powers. *See* Memorandum at 14 (“[b]ecause the challenged NFA provisions no longer collect a tax, they cannot be upheld under the taxing power.”); *see also id.* at 15-16 (“the NFA’s regulatory measures cannot be sustained under Congress’s taxing power as applied to untaxed firearms.”).

Learning Resources also confirms that the Commerce Clause is not a discernable basis to uphold the NFA provisions at issue in this case based on the text, structure, and history of the statute. *See* Memorandum at 17–20; *see also* Memorandum in Support of Plaintiffs’ Combined Reply in Support of their Motion for Summary Judgment and in Opposition to Defendants’ Motion for Summary Judgment (“Reply”), ECF # 75 at 17–22. As Plaintiffs explained, Congress chose to explicitly and exclusively rely on its taxing power to support the challenged NFA provisions—

¹ *See also id.* at 643 (“[t]he U. S. Code is replete with statutes granting the Executive the authority to ‘regulate’ someone or something. Yet the Government cannot identify any statute in which the power to regulate includes the power to tax.”).

to the exclusion of its commerce power. *See ibid.* *Learning Resources* employed a similar analysis. “When Congress addresses both the power to regulate and the power to tax,” the Court explained, “it does so separately and expressly.” *Learning Res.*, 146 S. Ct. at 643. “That Congress did not [invoke] those authorities separately here is strong evidence that,” *ibid.*, the statutory invocation of the tax power was to the exclusion of the commerce power.

Because the NFA lacks the required “clear congressional authorization” to function as a standalone regulatory mechanism divorced from its foundational Taxing Power, *Learning Resources* confirms that the statute can no longer be constitutionally applied to untaxed firearms.

Dated: March 21, 2026

Respectfully submitted,

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CERTIFICATE OF SERVICE

I, Stephen D. Stamboulieh, hereby certify that, on March 21, 2026, I have caused the foregoing document to be filed with this Court’s CM/ECF system, which caused a Notice of Electronic Filing and copy of this document to be delivered to all counsel of record.

/s/ Stephen D. Stamboulieh
Stephen D. Stamboulieh