



ERIE COUNTY COMPTROLLER

KEVIN R. HARDWICK

April 28, 2026

Vallie Ferraraccio, Director
Erie County Division of Purchase
95 Franklin Street, 12th Floor
Buffalo, New York 14202

Re: Tariff Rebates

Dear Ms. Ferraraccio:

I am writing to seek clarity from you concerning the process by which your office will seek to recoup payments made by the County that resulted in the County paying tariff costs.

As you are aware, in 2025, President Donald Trump unilaterally imposed tariffs on a broad array of goods imported into the United States. In October 2025, your office, working with the Office of the Sheriff, sought Erie County Legislature approval to retroactively remit \$8,476 to Great Lakes Aviation Services LLC of Kimball, Michigan for a tariff associated with your purchase of a Trakka TLX system searchlight for the Sheriff's helicopter (see Comm. 19E-13, 2025). During legislative testimony, legislators were told that FedEx had paid the tariff and Great Lakes had paid FedEx, and Great Lakes sought to be reimbursed. While somewhat contentious, the resolution was ultimately approved on December 18, 2025.

The United States Supreme Court ruled in February 2026 that the tariffs issued by the President under the International Emergency Economic Powers Act were unconstitutional. As a result, the Trump Administration must pay back much of the tariff revenue (i.e. tax) that it collected. As the New York Times recently reported, "as a result, the government owes refunds to the importers on its record books — meaning companies, in many cases — even if those businesses ultimately shifted the costs of Mr. Trump's taxes on to their customers. For some, analysts estimate that the refunds may total into the billions of dollars apiece, leaving them with a choice of whether to keep the money or share it with consumers, even if indirectly in the form of future discounts."

The official tariff rebate process started on April 20, 2026 through an online portal in which companies can claim refunds from the tariffs (Phase 1 of the Consolidated Administration and Processing of Entries program). The New York Times and Newsweek have reported that FedEx has expressed its intention to share tariff refunds directly with customers and said it would help customers recover money. Newsweek reported that FedEx

said in a statement: "Our intent is straightforward: if refunds are issued to FedEx, we will issue refunds for IEEPA tariffs paid to the shippers and consumers who originally bore those charges."

As I am sure you will agree, as manifested in the lengthy legislative committee discussion and debate on December 11, 2025 concerning the searchlight and tariff, the public and the Legislature are concerned about this issue.

Accordingly, I am writing to request that you provide details about all purchases made in 2025 and 2026 that triggered tariff charges, and your plans and intentions to seek rebates, whether from FedEx, as in the case of the Sheriff searchlight, or other vendors that charged the County these tariffs.

Thank you in advance for your assistance and anticipated cooperation with this important matter. I look forward to hearing from you.

Sincerely,

A handwritten signature in black ink, appearing to read "K. R. Hardwick".

Kevin R. Hardwick, Ph.D.
Erie County Comptroller

cc: Erie County Legislature
Jeremy Toth, County Attorney
Mark Cornell, Director of Budget and Management