

September 25, 2026

The Honorable Michael D. Crapo
Chairman
U.S. Senate Committee on Finance
219 Dirksen Senate Office Building
Washington, D.C. 20510

The Honorable Ron Wyden
Ranking Member
U.S. Senate Committee on Finance
219 Dirksen Senate Office Building
Washington, D.C. 20510

The Honorable Adrian Smith
Chairman
Committee on Ways and Means
Subcommittee on Trade
U.S. House of Representatives
1139 Longworth House Office Building
Washington, D.C. 20515

The Honorable Linda Sánchez
Ranking Member
Committee on Ways and Means
Subcommittee on Trade
U.S. House of Representatives
1139 Longworth House Office Building
Washington, D.C. 20515

RE: Industry Support for Initiatives that Prioritize Affordability During the Fall Sports and Holiday Season

Dear Chairman Crapo, Ranking Member Wyden, Chairman Smith, and Ranking Member Sánchez:

On behalf of the undersigned organizations—collectively representing hundreds of large and small retailers, manufacturers, innovators, brands, and distributors—we are grateful for your leadership in the U.S. Congress supporting American innovation, affordability, and economic prosperity. Amid the start of the fall season of professional and youth sports and rapidly-approaching holiday season, we write to express our concerns about the burden additional tariffs place on American families and urge you to take action to address this issue.

As the back-to-school and sports season kicks off, families are returning to the rhythm of after-school sports practices, weekend games, game-day shopping, community recreation, and Friday night lights. For generations, the back-to-school and fall sports season has traditionally marked a time of renewed physical activity, family time, teamwork, and community spirit that remains a staple across the United States. However, rising costs, affordability concerns, and additional barriers—introduced by current and forthcoming tariff-related actions—have created burdensome obstacles for American consumers that will also carry over to the holiday shopping season this fall.

Rising costs continue to be a significant barrier to sports and fitness participation growth. SFIA's research has shown that sports and fitness participation has increased steadily over the last several years but declined between the end of 2024 and the first half of 2025. Forty-one percent of parents cited cost as the primary barrier to their children participating in sports.¹

¹ Sports and Fitness Industry Association. (2025, August 21). *SFIA Releases First Edition of Mid-Year Participation Report with Real Time Analysis*. <https://sfia.org/resources/sfia-releases-first-edition-of-mid-year-participation-report-with-real-time-analysis/>

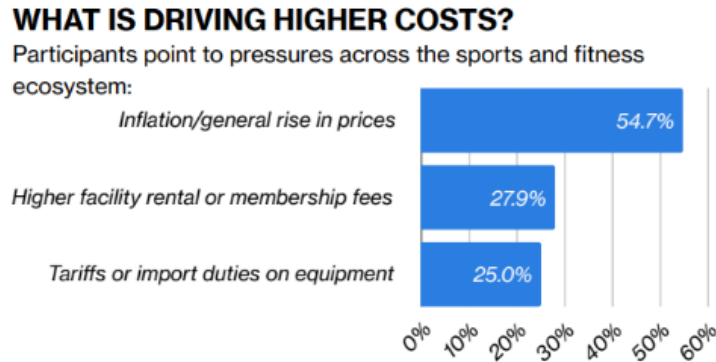


Figure 1. Top Pressures Driving Higher Costs in the Industry, based on SFIA's 2026 First Half Game Plan Report.

This report also finds that nearly one in three sports and fitness participants say that their costs increased over the past year, with inflation (54.7%) and tariffs (25.0%) being the first- and third-most cited concerns driving higher costs (Figure 1). Of the participants surveyed, 25% said that they are very unlikely to continue participating if costs rise further.²

Similar to the aforementioned consumer-centric data, SFIA's 2026 State of the Industry Report demonstrated that tariffs ranked as the top concern across the industry (Figure 2), regardless of changes in business revenue for the year. These imposed tariffs have significant downstream consumer-facing effects, resulting in slower consumer spending and lower participation in sports and fitness activities.

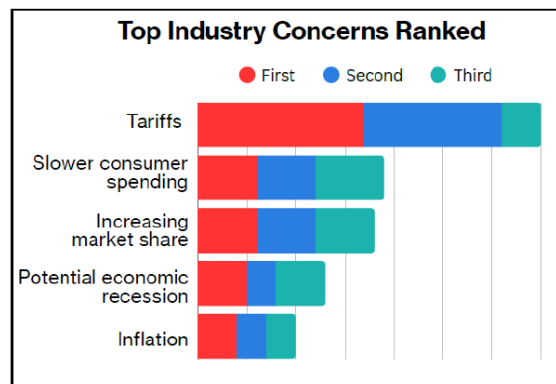


Figure 2. Top Industry Concerns Ranked, based on SFIA's 2026 State of the Industry Report.

As one example, tariffs on footwear directly impact youth sports. The right shoes allow kids to participate fully in school and in sports. Sneakers and cleats are a critical part of sports activities and fitness for kids. Shoes are also a necessity, and families must buy multiple pairs of shoes each year as their children grow; yet these items are heavily tariffed.

For decades, the apparel and footwear industries have operated under a significant duty burden. Consumer goods have an average tariff rate of 2 percent, but footwear has an average tariff rate of 12 percent *not accounting for the added tariffs over the past year and a half*. The tariff rates are much higher for children's shoes, which often reach rates of 20%, 48%, and higher *before any new*

² Sports and Fitness Industry Association. (2026). *First Half Game Plan Report*.

tariffs are added. Actions that raise these rates even further result in increased costs when it comes to children's footwear (Figure 3).

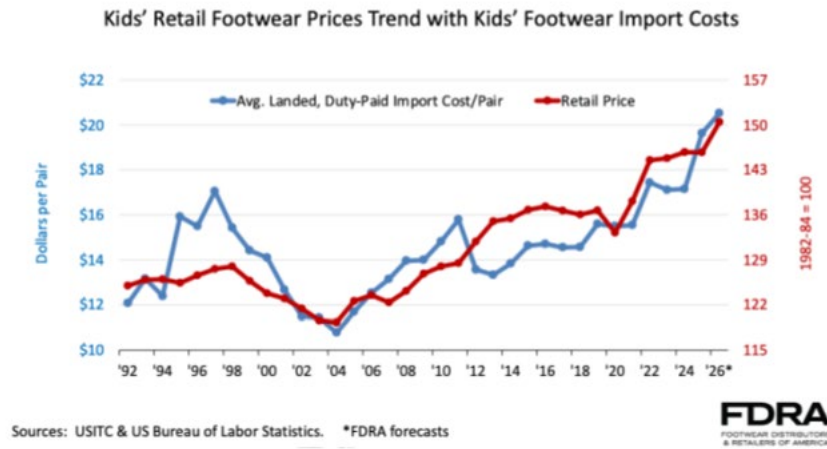


Figure 3. Relationship between footwear import costs and kids' footwear retail prices.

Additional tariffs on must-have back-to-school items—including apparel, footwear, sporting goods and equipment, and other essentials—continue to reduce affordability and accessibility for American families as they prepare for the fall school and sports season.

The back-to-school season signals the celebration of fall sports and the fast-approaching holiday season. However, additional financial barriers introduced under current and forthcoming Section 301 investigations, as well as other tariff-related actions, introduce greater economic uncertainty for American families. Thus, as the back-to-school season is underway, the undersigned organizations request for the U.S. Congress to consider firm legislative action that would prevent the stacking of tariffs resulting from current and forthcoming Section 301 investigation determinations and other future tariff actions, in order to safeguard and prioritize affordability for all Americans.

We appreciate your collective leadership on this important issue in Congress, and we look forward to working with you to ensure that the back-to-school season of fall sports, physical activity, community engagement, and holiday shopping, remains affordable and accessible for American families this fall.

Sincerely,

Sports & Fitness Industry Association (SFIA)
Footwear Distributors & Retailers of America (FDRA)
Snowsports Industries America (SIA)
American Apparel & Footwear Association (AAFA)
U.S. Fashion Industry Association (USFIA)
National Golf Course Owners Association (NGCOA)
Dunlop Sports Americas