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The Midwest's Booze Border Wars: How Alcohol Tax Disparities Fuel Cross-State Shopping

Written by Aditya Anil

Abstract

State-level differences in alcohol excise taxes create significant market distortions, incentivizing consumers to cross borders in search of lower prices. This essay examines the impact of Wisconsin's lower alcohol tax rates compared to Minnesota and Michigan, highlighting how tax discrepancies drive cross-border shopping and economic imbalances. By analyzing past studies on taxation effects and consumer behavior, this paper argues that a standardized tax system could enhance market fairness, simplify compliance for businesses, and stabilize state revenues. Additionally, alternative tax structures, such as alcohol-by-volume (ABV) taxation, are explored as potential modernizations to improve economic efficiency and public health outcomes.

Introduction

State borders are not just geographic divisions – they also shape consumer behaviors as individuals seek lower alcohol prices across state lines. Considering that Wisconsin has far lower alcohol taxes than neighboring states like Minnesota and Michigan, it would be unsurprising to find that people drive across state lines to save on liquor, beer, and wine. While this may seem harmless, it highlights the many issues brought on by tax discrepancies between states. The great variance of excise taxes on alcohol between states leads to several issues with competitiveness and creates market distortions that ultimately harm the consumer. One solution to solve the issues created by the variance in taxes would be a standardized tax system, which could bring benefits to consumers, businesses, and tax systems themselves. As such, this essay aims to examine the taxes in Wisconsin, Minnesota, and Michigan, and to consider the potential effectiveness of a more standardized tax.

The Issues with Cross-Border Shopping

When it comes to the tax rates on alcohol, Wisconsin commonly ranks among the lowest in the country. For distilled spirits, Wisconsin imposes an excise tax of \$3.25 per gallon, making it the 41st ranked state. Wisconsin ranks better with the tax per gallon on beer, for which it applies a \$0.06 excise tax per gallon, making it the 48th ranked state. On the other hand, Minnesota and Michigan levy a per gallon excise tax of \$8.70 and \$13.55 on spirits, making them the 15th and 8th ranked states respectively. For beer, Minnesota and Michigan levy a per gallon excise tax of \$0.47 and \$0.20 respectively, making them the 11th and 29th ranked states.

The primary idea at play is that consumers, when faced with higher taxes in one state, can substitute for different alcohols with lower taxes in another. It is already understood that the demand for alcohol is priced inelastic, in that a change in the price of alcohol is followed by a smaller change in the quantity of alcohol demanded, due to the addictive

nature of alcohol. As such, a price change will not deter a lot of people from consuming alcohol. A paper examined the changes in the consumption patterns of alcohol after Illinois drastically increased spirit and wine taxes, coupled with a small increase in beer taxes. The study found that there was a strong substitution in consumption from spirits and wine to beer, with a 4% increase in beer sales and a 3.5% and 3.0% decrease in spirits and wine sales, respectively. It also documented how people shifted to cheaper versions of taxed products to avoid paying higher taxes (Gehrsitz et al., 2021).

While not much data is available on the amount of border-crossing smuggling of alcohol, a study using data from the 90s and models found that Wisconsin had a 0.22% influx of consumers buying beer in 1993 (Randolph et al., 1997). Instead, we can use data on other illicit substances to see if patterns can be found there. One commonly smuggled substance is cigarettes, with a large disparity in tax rates ranging from a \$5.35 tax per pack in New York to a \$0.17 tax per pack in Missouri. With such high taxes being paid, there are many cases of smuggling cigarettes into New York. In New York, 54.33% of the cigarettes consumed are smuggled into it, while 49.15% of all cigarettes are smuggled out of the state. Wisconsin has 17.79% of its cigarettes consumed being smuggled, with a \$2.52 tax on cigarettes. All of this highlights the broader idea that people can and are willing to smuggle products to circumvent high taxes.

With all of that, it is important to establish the issues caused by smuggling and cross-border sales. The major differences in tax per gallon provide consumers with strong incentives to purchase alcohol from Wisconsin. This can hurt Minnesota and Michigan, since they rely on taxes raised from the sale of alcohol to fund public services. On the other hand, Wisconsin's retailers now have an artificial competitive edge due to favorable tax policies, and not through higher quality products or services. This distorts fair market competition and hurts economic relations between the states. With Fig.1 below to better illustrate these disparities, the following heat map visualizes the differences in liquor and beer taxes across the region. This provides a clearer picture of how Wisconsin's lower taxes create incentives for cross-border shopping. As seen in Fig.1, Wisconsin's excise taxes are significantly lower than those of its neighbors. This stark contrast explains why consumers may be motivated to travel across state lines for cheaper alcohol.

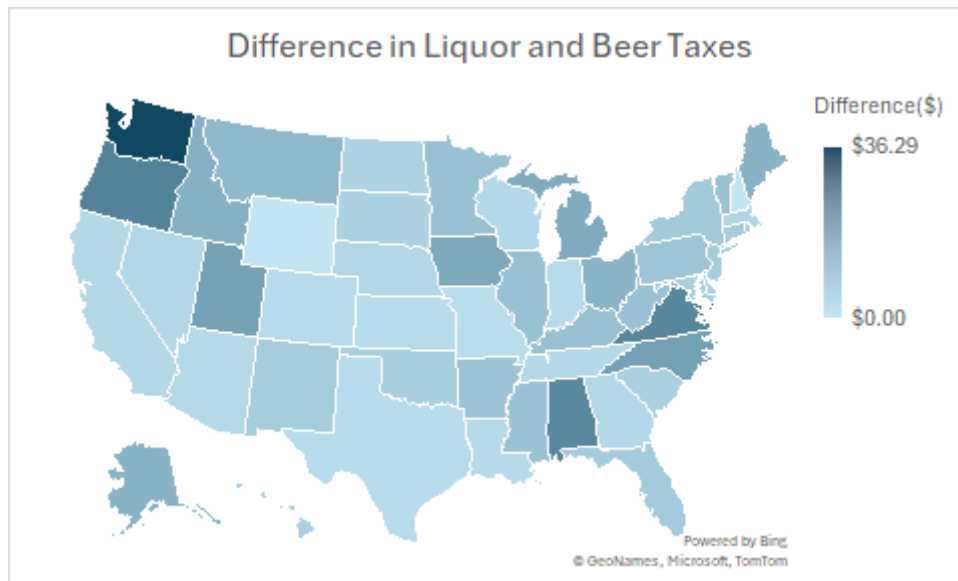


Fig.1

Case for Standardizing Alcohol Taxes

As previously illustrated, having such large discrepancies in tax laws can lead to market distortions and cross-border shopping. Instead of having different tax laws, states could consider standardizing tax laws, which would provide some unique benefits. The issue of unfair competition due to lower taxes would cease to exist, since a uniform tax rate would ensure that retailers compete solely based on quality and service, as opposed to tax advantages. Furthermore, a uniform tax rate would simplify the cost of compliance for businesses operating in multiple states, since it would be far simpler to navigate tax laws. This would greatly reduce administrative costs and other burdens. Uniform tax laws would also benefit local liquor stores, which would not lose out to out-of-state liquor stores.

While standardizing alcohol taxes has not been done in the past, it is worth noting that states like Indiana, Kentucky, and Illinois have established income tax reciprocity agreements to simplify the taxation process for people working across state lines. In these situations, the reciprocity was found to be successful in simplifying the process and benefited those to whom it applied. While it is hard to compare an income tax reciprocity with a uniform excise tax on alcohol, it does show that it is possible, from a legislative perspective, to cooperate with neighboring states on a singular tax law. Regional cooperation will be greatly beneficial for the sellers within each state, since it will help stabilize local economies, simplify administrative complexities, and promote a fairer playing field.

Other Means of Modernizing Alcohol Taxation

Beyond cross-border shopping, there are several issues with the current tax system on alcohol. Traditional volume-based tax systems fail to account for variation in alcohol content between beverages, and a switch to alcohol by volume (ABV) taxation would do the opposite. Instead of taxing alcohol by physical volume, it would tax alcohol by the

alcohol content in the beverage. This creates a more equitable tax system across all types of alcohol and discourages consumers from buying cheaper versions of strong spirits. These drinks are often unsafe, and thus, people consuming drinks with less ABV would likely lead to improved public health outcomes.

Conclusion

Standardizing alcohol taxes across states like Wisconsin, Michigan, and Minnesota presents a compelling opportunity to enhance economic fairness and efficiency. Consumers would benefit from fairer prices without the need to cross state lines; businesses would enjoy a competitive level and simplified compliance; and states would secure more stable and predictable revenues. With that, there are still several avenues for future research. Data on the extent of smuggling between states could further back the push for uniform taxes. Furthermore, geographic data on the concentration of liquor stores could back this up, as a high concentration of liquor stores along state borders could imply that many people are willing to cross state borders to purchase alcohol at a lower price.

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How Tariffs on Canada and Mexico Will Cost Wisconsin Billions of Dollars

Written by Khang Duong

Abstract

The Trump Administration's implementation of tariffs on imports from Canada and Mexico poses a significant shift in U.S. trade policy, with potential negative impacts for the national economy and Wisconsin. This paper examines the potential consequences of these tariffs on the U.S. economy, with a focus on Wisconsin's trade relationship with its North American neighbors. The overall impact of tariffs on Canada and Mexico will harm Wisconsin tremendously: state's GDP is estimated to drop by \$2.43; exports to its top two destinations - Canada and Mexico are estimated to decrease by \$1.3 billion in total whereas the expenditure for imported goods due to tariffs will rise by \$3 billion. Other impacts include higher gas prices, inflation, and unemployment, and significant challenges in the manufacturing and agriculture sectors, which rely heavily on trade with Canada and Mexico.

Introduction

On February 1, 2025, the Trump Administration announced that it would impose "a 25% additional tariff on imports from Canada and Mexico and a 10% additional tariff on imports from China" to address the "extraordinary threat posed by illegal aliens and drugs, including deadly fentanyl" (The White House, 2025). To respond, Canada's Minister of Foreign Affairs announced that "the Government of Canada is moving forward with 25 per cent tariffs on \$155 billion worth of goods in response to the unjustified and unreasonable tariffs imposed by the United States on Canadian goods" (Government of Canada, 2025). Similarly, Mexico's President, Claudia Sheinbaum, wrote in a post on X: "I've instructed my economy minister to implement the plan B we've been working on, which includes tariff and non-tariff measures in defense of Mexico's".

After a month-long delay, President Trump confirmed that the tariffs on Canada and Mexico will take effect on March 4, 2025, "as scheduled", sending shockwaves through the U.S. market (Swanson, 2025). For instance, aluminum companies are rushing to stock up ahead of an expected tariff as nearly 60% of their supply comes from abroad, particularly from Canada (Maltais, 2025). The Global Stock Market fell on the week before March 4, 2025, after the announcement: U.S. Treasury and eurozone bond yields fell 4 basis points to 4.241%; the Hang Seng dropped 3.3% in Asia; and the Stoxx 600 in the European market fell 0.6% (Whittaker, 2025). Canada's Prime Minister, Justin Trudeau, responded on the same day that Canada would retaliate against the U.S. with tariffs on C\$155bn (US\$107bn) worth of U.S. goods. The first tranche of taxes applies to C\$30bn worth of goods, and the remaining C\$125bn would kick in within 21 days (Cecco, 2025).

As of March 8, 2025, after the tariffs went into effect for one week, President Trump issued exemptions on tariffs for a variety of goods coming into the United States from Mexico and Canada. This is "the second time in less than two months that Trump has announced and then backtracked on tariffs on the United States' neighbors. The moves have rattled the stock market, with businesses warning that the added costs could drive prices higher and cut into their profits" (Pettypiece, 2025).

This essay attempts to examine the potential impact of tariffs on imports from Mexico and Canada on the U.S. economy, especially in Wisconsin. It will begin by laying out an overview of

Wisconsin's trade relationship with these neighboring nations, highlighting key trends in exports and imports. Then, it will discuss the importance of the USMCA before exploring the potential consequences of such tariffs to the U.S. economy, with a particular focus on Wisconsin.

How Does a Tariff Work?

It is crucial to first provide a background of what a tariff is and how it works. The International Trade Administration (n.d.) defines a tariff as “a tax levied by governments on the value, including freight and insurance, of imported products. Different tariffs are applied on different products by different countries”. The most common kind of tariffs are ad valorem, which are “...levied as a fixed percentage of the value of the imports. There are also specific tariffs, which are charged as a fixed amount on each imported good [...] and tariff-rate quotas, which are tariffs that kick in or rise significantly after a certain amount of imports is reached” (Siripurapu & Berman, 2025).

A common misconception about tariffs is that foreign exporters bear the cost. However, tariffs are usually paid by importers, who are usually domestic businesses that bring foreign goods into the country. “If a company imports \$100 worth of goods and tariffs are 20%, the company must pay a tax of \$20 to the federal government [...] Importers who pay the tax initially will typically raise prices to pass this additional cost along to consumers, known as price pass-through” (Hersh & Bivens, 2025). In other words, American households are the ones ending up paying for the burden of higher tariffs.

In a recent interview, Kurt Bauer, the head of Wisconsin Manufacturers & Commerce, stated, “I’m concerned retaliatory tariffs would be rough on Wisconsin. We are a manufacturing state. We are an agricultural state. We make things, we process things, we grow things, and we export them around the world. [...] So this could have a very significant impact on the state of Wisconsin and our manufacturing and agricultural industries” (PBS Wisconsin, 2025). Bauer further said that most businesses and sectors in Wisconsin would see some effect right away, and “of course that would trickle down to consumers as well”.

An Overview of Wisconsin's Exports

According to the Wisconsin Trade Data from Wisconsin Economic Development Corporation, in 2023, Wisconsin's export value was over 28 billion, with the top three destinations being Canada (30% of total export), Mexico (15.4%), and China (5.3%) (WEDC, n.d.).

Figure 1 shows the export value (in million dollars) from Wisconsin to these top three destinations in the past decade. It is important to note that the growth in exports to both Canada and Mexico since 2020 was possibly the result of the USMCA, ratified in 2020, which went into effect in July that year.

Canada has historically been the largest purchaser of Wisconsin's goods. Exports to Canada were within the 6 billion to 8 billion dollars range from 2014 to 2020, when they steadily rose to 8.4 billion dollars by 2023. Similarly, exports to Mexico were almost plateauing around 3 billion dollars for the most part until 2020, where it subtly increased to 4.3 billion dollars (a 68% increase compared to 2020's export value).

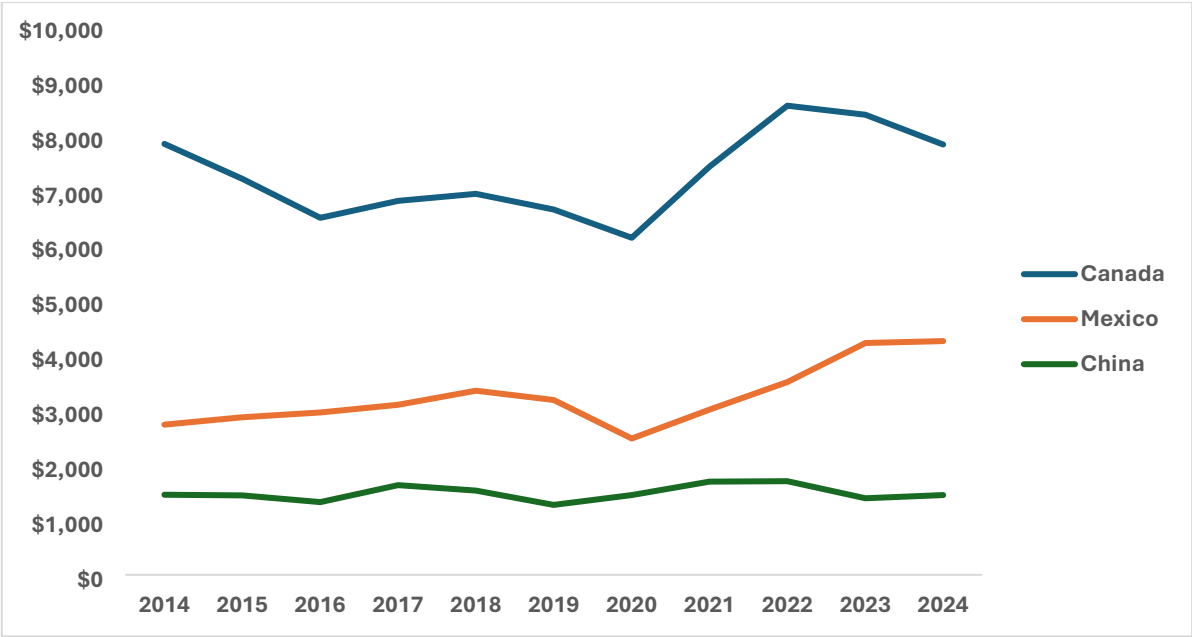


Figure 1: Wisconsin’s Exports Trend in Million dollars (Source: WEDC)

Figure 2 shows the top destinations for Wisconsin’s exports from 2014 to 2024. Canada has been consistently the largest destination, followed by Mexico and China, taking up the highest percentage of Wisconsin’s exports.

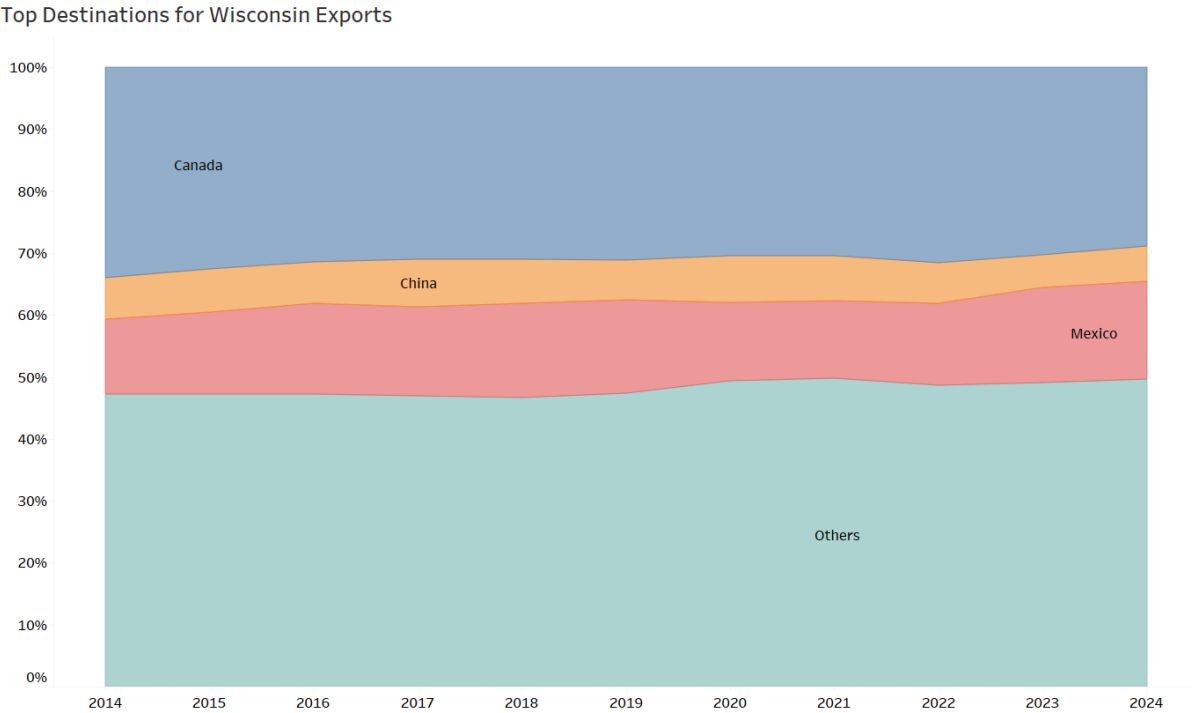


Figure 2: Top destinations for Wisconsin’s exports (Source: WEDC)

Figures 3 and 4 show the percentage of the ten most exported products from Wisconsin to its two neighboring countries in the past decade. Industrial machinery is the most exported product of all exports to Canada, followed by electrical machinery. On the other hand, the top product

categories exported to Mexico included industrial machinery, electrical machinery, and plastic products (WEDC, n.d.). In terms of agricultural products, in 2023, Wisconsin exported \$1.3 billion to Canada: \$198M in grain alcohol, \$139M in food preparations, \$94M in sausages, \$83M in beverages, and \$64M in chocolate (Government of Canada, n.d.). Overall, Wisconsin’s top exported products could be classified under five main categories: industrial machinery, electrical machinery, medical and scientific instruments, vehicles and parts, and plastic products.

Percentage of Top 10 Exported Products to Canada

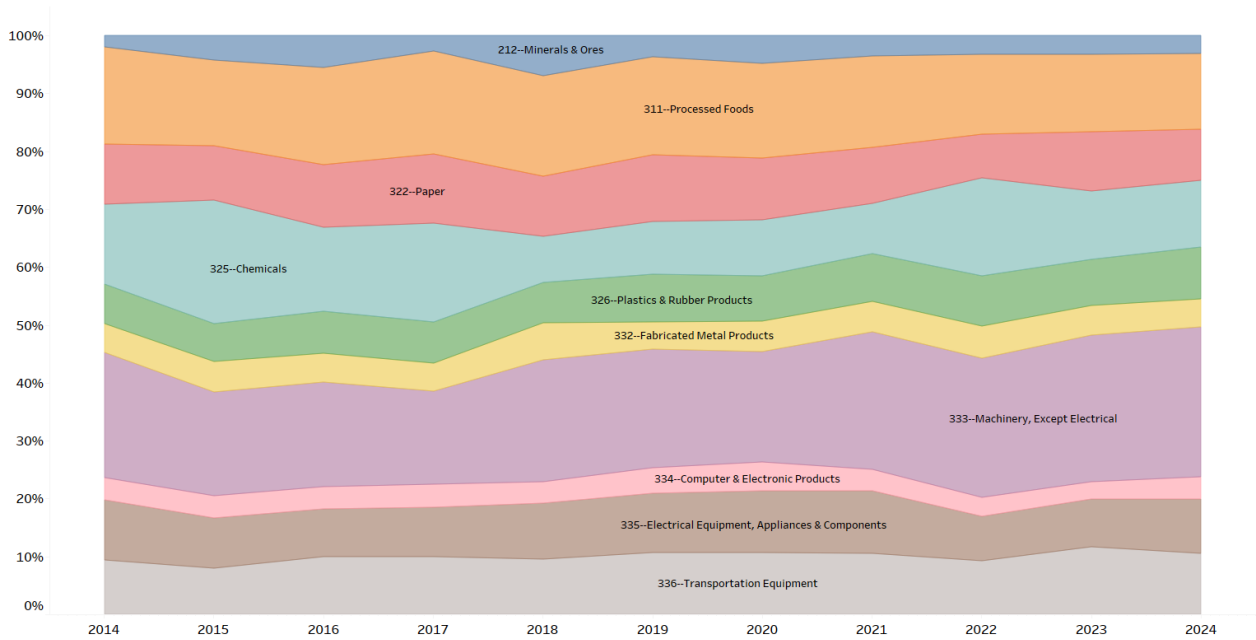


Figure 3: Percentage of top ten exported products to Canada (source: International Trade Administration)

Percentage of Top 10 Exported Products to Mexico

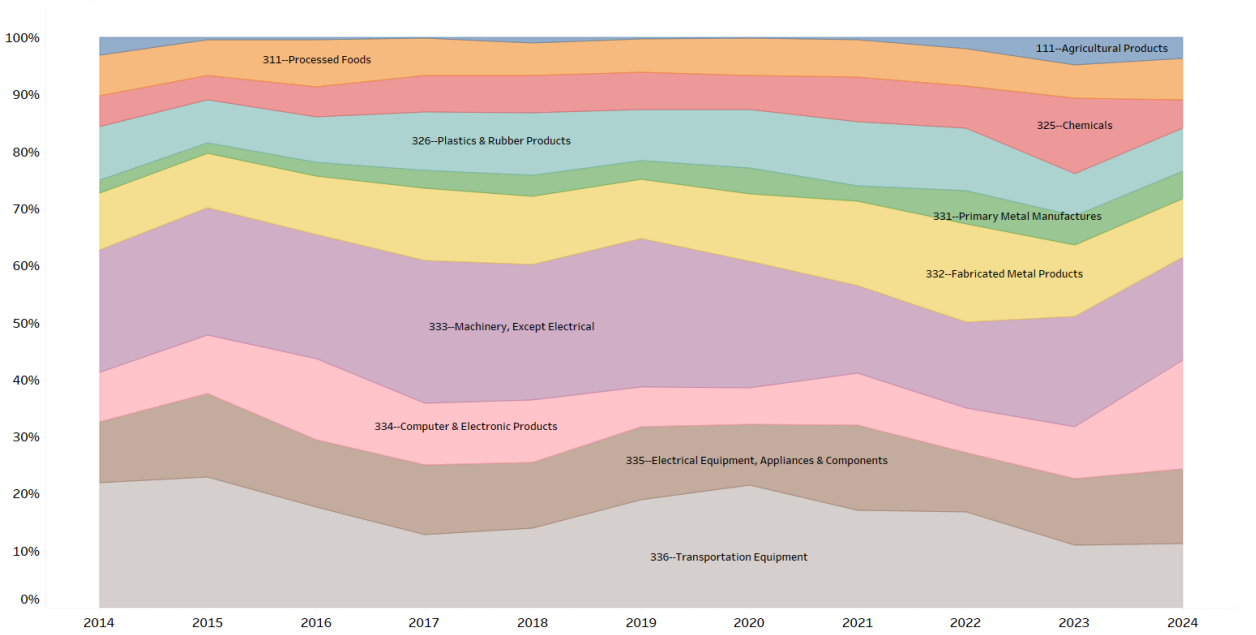


Figure 4: Percentage of top ten exported products to Mexico (source: International Trade Administration)

An Overview of Wisconsin's Imports

A similar trend could be seen in the Badger State's imports trend from Canada and Mexico as well, which is shown in Figure 5. It was not until 2020 that Wisconsin's imports from these nations started to rise gradually. In the case of Mexico, imports surged substantially, from over 2.5 billion dollars in 2020 to almost 6 billion dollars in 2024 (a 120% increase in imports in four years). It is important to note that imports from China fluctuated much more than that from Canada and from Mexico, which could be explained by the on-going trade war between the US, and the global pandemic. For instance, imports from China decreased by \$2.3 billion from 2022 to 2023. This decrease, however, was offset by the total imports from Canada (\$112 million) and Mexico (\$2,256 million).

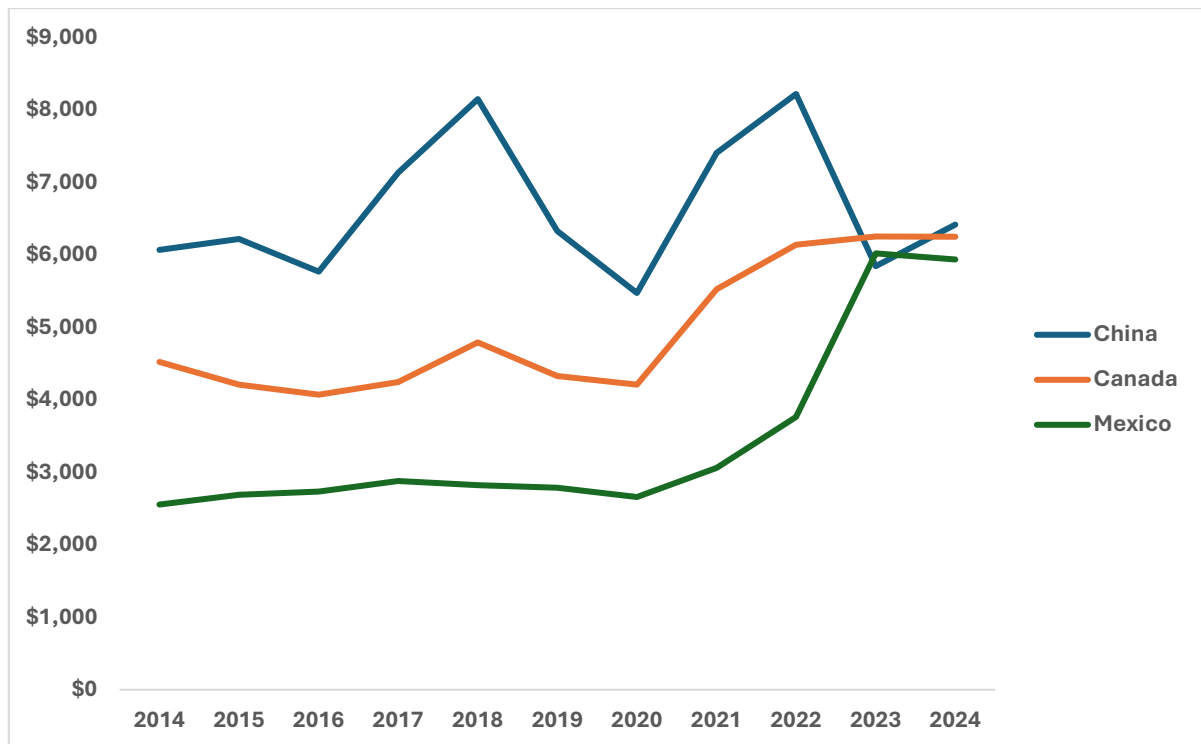


Figure 5: Wisconsin's Imports Trend (in Million dollars)

Figure 6 shows the top sources of Wisconsin imports. Canada, Mexico and China again contribute the greatest to the list, accounting for over 50% of total imports.

Top Sources of Wisconsin's Imports

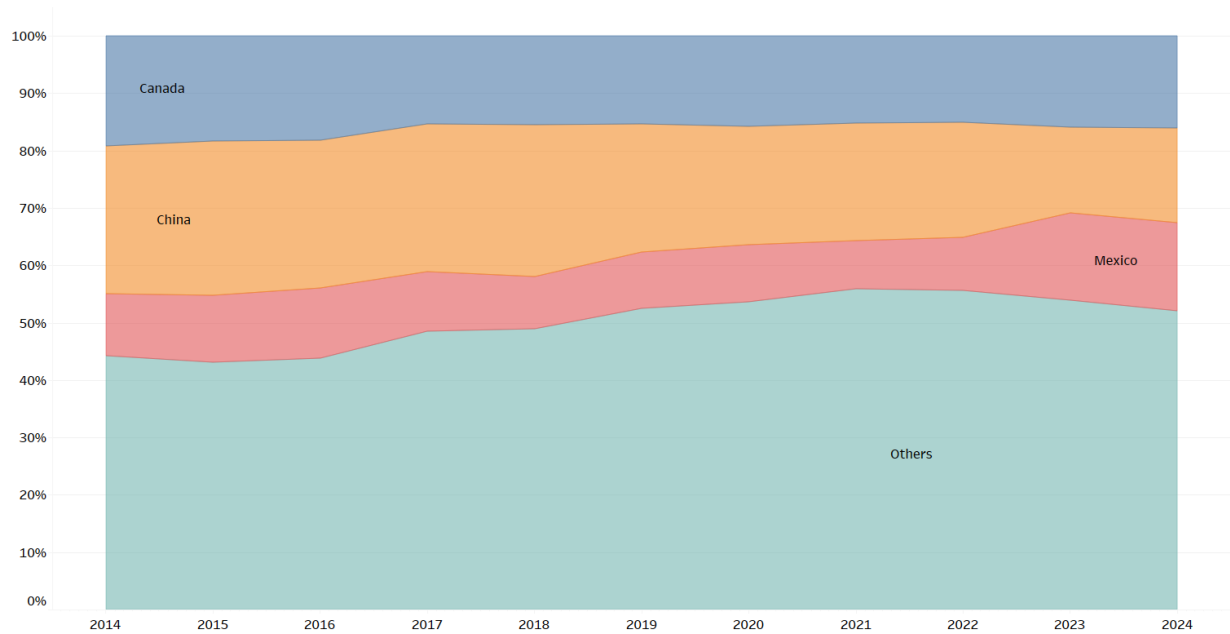


Figure 6: Top sources of Wisconsin's imports (Source: WEDC)

Figures 7 and 8 show the percentage of the ten most imported products of Wisconsin from its two neighboring countries in the past ten years. In 2023, imports of medical and scientific instruments from Mexico were \$1.4 billion, constituting 32.3% of total imports from Mexico. Meanwhile, industrial machinery imports from Canada were \$660.8 million, accounting for 17.2% of total imports from Canada (WEDC, n.d.). The top import product categories from the two countries, according to the data from the International Trade Administration, could be classified under industrial machinery, pharmaceuticals, electrical machinery, vehicles and parts, and medical and scientific.

Percentage of Top 10 Imported Products from Canada

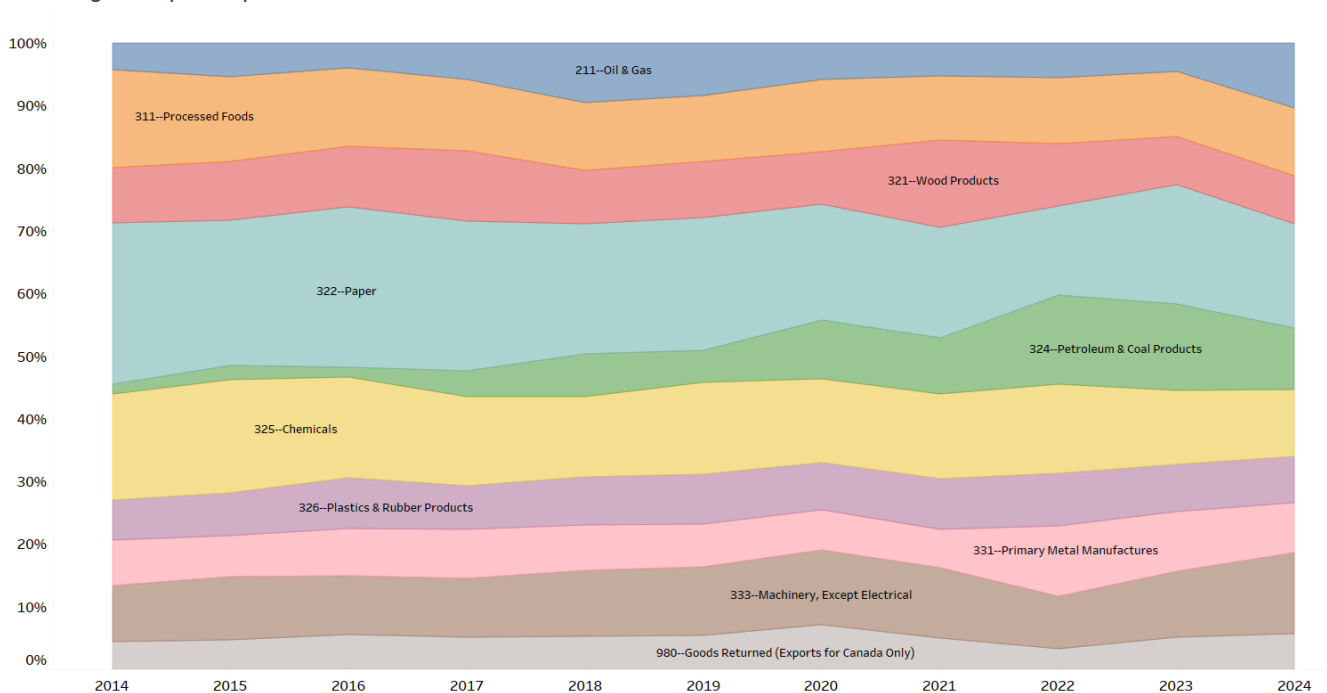


Figure 7: Percentage of top ten imported products from Canada (source: International Trade Administration)

Percentage of Top 10 Products Imported from Mexico

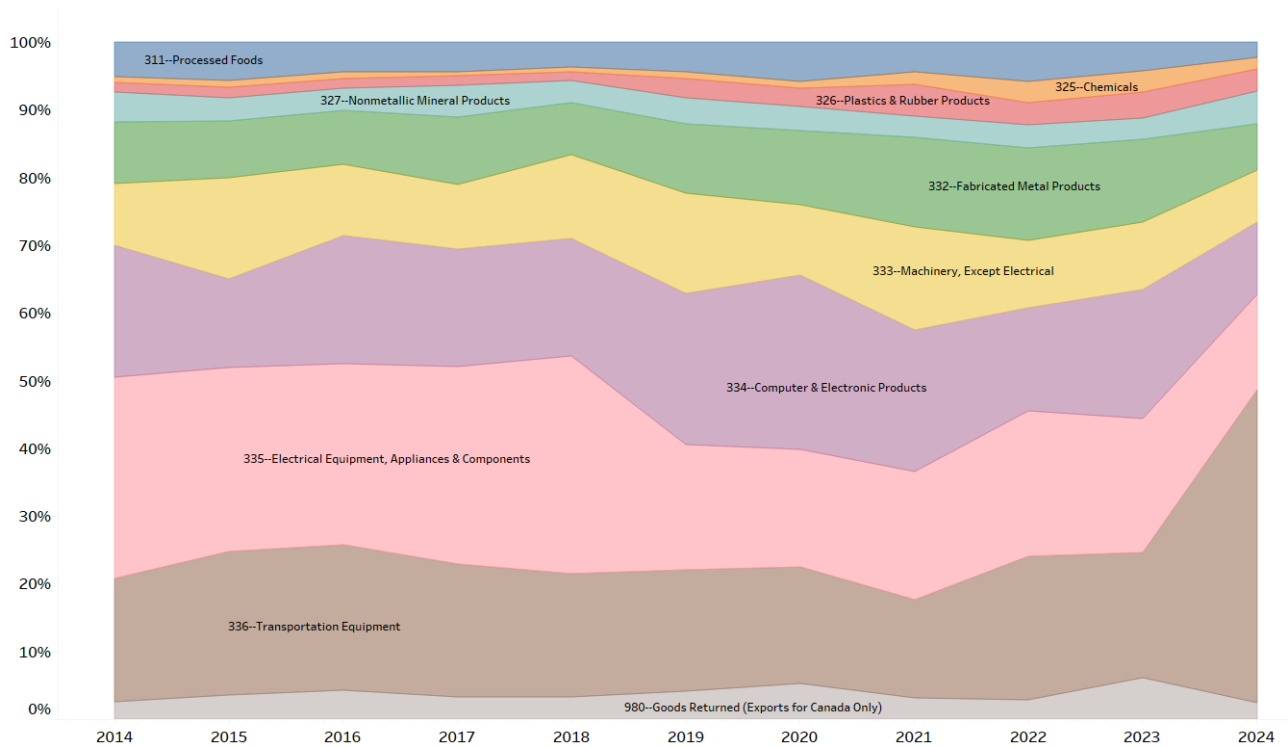


Figure 8: Percentage of top ten imported products from Mexico (source: International Trade Administration)

A Short Note About the USMCA

The U.S. Department of Commerce (n.d.) stated that “USMCA will benefit Wisconsin’s top export sectors to Canada and Mexico”. For instance, USMCA grants a duty-free access to Mexico and Canada for “originating machinery and remanufactured goods for Wisconsin’s machinery manufacturing companies”. Its innovative auto rules of origin “are designed to incentivize additional automotive and auto parts investment and production in Wisconsin”. These provisions reinforce Wisconsin’s strategic role in North American trade by creating a more competitive manufacturing sector, particularly in machinery, automotive parts, and agriculture, industries that play a crucial part in the state’s economy.

On a national level, the Office of the United States Trade Representative (n.d.) reported that the United States has a services trade surplus of an estimated \$26.0 billion with USMCA in 2022, up 14.0 percent from 2021. Conversely, the U.S. goods trade deficit with USMCA was \$210.6 billion in 2022, a 37.5 percent increase from 2021. This reflects an increasing reliance of the U.S. economy on both Mexico and Canada in lieu of Chinese products.

As shown earlier, in Wisconsin, this trend is even more evident as the state has moved to source imports from Mexico and Canada rather than China, reflecting the state’s adaptability in shifting

supply chains to more geographically proximate partners, especially as tensions between the US and China has been growing after President Trump’s second inauguration.

What Will Happen If Tariffs on Canada And Mexico Go Into Effect?

The Wisconsin Department of Revenue (2024) forecast that by 2025, Wisconsin’s GDP would reach \$442.5 billion. Research from Brookings (Meltzer, 2025) shows that tariffs would reduce U.S. GDP growth by around 0.25 percentage points, and with retaliation, U.S. GDP growth falls by over 0.3 percentage points.

The research also points out that U.S. exports to Canada and Mexico would decline by around 6% from a 25% U.S. tariff, and 9% in the case of retaliation. This means that exports to Canada and Mexico are projected to shrink to \$6.7 billion and \$3 billion, a decrease of \$1.2 billion and \$650 million, respectively, bringing the values below pre-USMCA levels. Accordingly, Wisconsin is estimated to have a loss in economic output over the medium term of around \$1.3 billion with tariffs and retaliation from Canada and Mexico.

	Without tariffs	With tariffs & retaliation	Net loss
GDP 2025	442.5	440.07	-2.43
Exports to Canada	7.94	6.75	-1.19
Exports to Mexico	4.35	3.70	-0.65

Table 1: Projected GDP and Decrease in Exports for Wisconsin (billions)

Import costs for Wisconsin imports from Canada and Mexico will also increase by 25% due to tariffs, which means that when the tariffs go into effect, Wisconsin will have to pay almost 3 billion extra for the same amount of goods as they did in 2024.

	Import expenditures without tariffs	Import expenditures after tariffs & retaliation	Increase in import expenditures
Imports from Canada	6.25	7.81	1.56
Imports from Mexico	5.93	7.41	1.48

Table 2: Projected Increase in Imports Expenditure (billions)

Comprehensively, tariffs will cost Wisconsin \$6.8 billion. However, as Contreras et al. (2024) put it, the economic impact’s estimates very likely underestimate the real damage to the three economies as Mexico and Canada are “much more dependent on trade with the U.S.” than the U.S. is on them. Since Wisconsin heavily relies on trading with Canada and Mexico for its manufacturing and agricultural industries, the impact is very likely to be more detrimental.

On top of that, Wisconsin gas prices, which are already rising ahead of spring, may see even steeper hikes. As Bauer puts it, “the concern we have is supply chain and energy. We get a lot of our energy from Canada, particularly Alberta”. [...] I think gas prices would probably go up. You’d see impact on products and maybe some agricultural products that we bring up from Mexico” (PBS Wisconsin, 2025). “The 25% tariffs could increase the price of Canadian crude oil from about \$63 per barrel to \$80” (De Haan, as cited in Pandey, 2025).

In terms of supply chain, some businesses, especially the small-sized ones, have been experiencing the most disruption. For instance, Tormach - a small Wisconsin-based machine-tool manufacturer is struggling to navigate the Trump administration’s shifting tariff policies. The

company initially moved production from China to Mexico to avoid U.S. tariffs on Chinese imports, but is now facing new tariffs on Mexican and Canadian goods, making its contingency plans ineffective. The 100-employee company has raised prices twice in 2025, cut spending on marketing, and laid off its employees amidst the uncertainty in US foreign policy (Simon, 2025).

Conclusion

The implementation of tariffs on imports from Canada and Mexico is a significant policy decision with multiple implications for the U.S. economy, particularly for manufacturing and agricultural states like Wisconsin. The essay attempts to analyze the complex consequences of such tariffs in the U.S. and the Badger's state. Overall, tariffs on Canada and Mexico appear to not only harm Wisconsin's businesses but also its consumers, as well as the US economy as a whole. Tariffs go against the provisions laid out by the USMCA, which has been encouraging fair trade among the three countries. While they are designed to protect domestic industries and promote job growth by making imports more expensive, they also risk increasing input costs for U.S. manufacturers, leading to higher prices for consumers, and triggering retaliatory tariffs that harm export-oriented sectors.

For Wisconsin, a state that has a strong connection with Canada and is deeply integrated into the North American economy, the stakes are particularly high. The state's manufacturing and agriculture sectors, which rely heavily on trade with Canada and Mexico, could face significant challenges. On a global scale, the U.S.'s tariffs on China, Mexico, and Canada have also caused a lot of uncertainty, especially after President Trump threatened to apply tariffs on the European Nations.

In the book titled *The Power of Creative Destruction – Economic Upheaval and the Wealth of Nations*, Aghion et.al emphasized the importance of free trade by relocating resources and jobs from jobs being impacted by foreign competition rather than increasing tariffs on those countries, as tariffs will “reduce innovation and productivity growth among domestic intermediate-good producers”. “It is not an understatement to say that few issues could gain as much consensus among economists as the negative effects of tariffs. Free trade and globalization in the past decades have shown to be benefiting participating countries by fostering economic growth and supporting the development of regional supply chains to enhance competitiveness. While tariffs may offer short-term protections for certain sectors, their long-term impact on the U.S. economy requires careful consideration, as consumers are the ones who would suffer greatly.

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