2021 SENATE RESOLUTION 6

April 13, 2021 – Introduced by Senators LeMahieu, Kapenga, Feyen, Marklein, Stroebel, Kooymenga, Bernier, Felzkowski and Ballweg. Referred to Committee on Senate Organization.

Relating to: directing the attorney general to seek to join the state as a plaintiff in

State of West Virginia, et al., v. US Department of the Treasury, et al.

Whereas, the American Rescue Plan Act of 2021 (“ARPA”), signed by President Biden on March 11, 2021, includes a short—but incredibly impactful—provision, which impermissibly seizes taxing authority from the states; and

Whereas, this provision, the Federal Tax Mandate, housed in § 9901 of ARPA, sets up an untenable choice for states either to relinquish control over a core function of their inherent sovereign powers or else, in the midst of a deadly and destructive pandemic, to forfeit massive and much needed federal assistance; and

Whereas, the Federal Tax Mandate prevents states from decreasing taxes on their citizens for a period of over three years, while allowing them to increase taxes on their citizens and residents without restriction; and

Whereas, the Federal Tax Mandate usurps the ability of the citizens to reduce their tax burdens and creates an impermissible chilling effect on their elected
officials’ willingness to do the same—based on a threat that the federal government
may claw back some or all of the states’ share of critical ARPA funding; and

Whereas, never before in the history of the United States has the federal
government attempted such a complete take-over of state finances; and

Whereas, the Federal Tax Mandate steps well beyond the constitutional bounds
set forth in Article I of the United States Constitution and the Tenth Amendment to
the United States Constitution, and offends the dignity of co-sovereign states in our
federal system; now, therefore, be it

Resolved by the senate, That pursuant to section 165.25 (1m) of the
Wisconsin statutes, the attorney general is hereby directed to seek to join the state
as a plaintiff in State of West Virginia, et al., v. US Department of the Treasury, et al.,
Case No. 7:21-CV-465 (ND Ala. filed March 31, 2021), and the senate urges and
authorizes the attorney general to pursue all other legal means available to oppose
the Federal Tax Mandate.