



State of Wisconsin
2021 - 2022 LEGISLATURE

LRBs0099/1
RAC:cjs

**SENATE SUBSTITUTE AMENDMENT 1,
TO SENATE RESOLUTION 6**

April 14, 2021 - Offered by Senator LEMAHIEU.

1 **Relating to:** directing the attorney general to seek to join the state as a plaintiff in
2 *State of West Virginia, et al., v. US Department of the Treasury, et al.*

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

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

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

