



State of Wisconsin  
2021 - 2022 LEGISLATURE

LRB-2959/1  
RAC:cjs

## 2021 SENATE RESOLUTION 6

April 13, 2021 - Introduced by Senators LEMAHIEU, KAPENGA, FEYEN, MARKLEIN, STROEBEL, KOoyENGA, BERNIER, FELZKOWSKI and BALLWEG. Referred to Committee on Senate Organization.

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

13            Whereas, the Federal Tax Mandate usurps the ability of the citizens to reduce  
14    their tax burdens and creates an impermissible chilling effect on their elected

