



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-5539/1
JK:amn

2021 ASSEMBLY BILL 915

January 28, 2022 - Introduced by Representatives MURPHY, BEHNKE, AUGUST and GUNDRUM, cosponsored by Senator ROTH. Referred to Committee on State Affairs.

AUTHORS SUBJECT TO CHANGE

- 1 **AN ACT to create** 73.03 (76) of the statutes; **relating to:** the collection from the
2 Chinese government for damages caused by the COVID-19 pandemic.

Analysis by the Legislative Reference Bureau

This bill directs the Department of Revenue to develop and implement a plan to collect an amount from the Chinese government due to the economic, health, and other damages caused by the COVID-19 pandemic and to distribute the amount to Wisconsin residents. DOR must submit the plan to the Joint Committee on Finance for passive review.

The bill requires that DOR seek to collect an amount equal to the total damages caused by the COVID-19 pandemic to the United States multiplied by the ratio of Wisconsin's gross domestic product during the first quarter of 2021 to U.S. gross domestic product during that same quarter. In determining the amount of total damages caused by the COVID-19 pandemic, DOR is directed to utilize methods and considerations similar to those utilized to estimate the economic costs of the COVID-19 pandemic in a 2020 Viewpoint article posted on the Internet site of JAMA: The Journal of the American Medical Association. The bill specifies that DOR may only seek to collect the amount from the Chinese government and may not take, or attempt to take, collection activity against any individual Chinese citizen or national.

The bill also requires that DOR annually distribute, on a pro rata basis, the amount collected in the prior year to individuals who, during the entire year, were Wisconsin residents and U.S. citizens and who were required to file, and did file, a state income tax return for that year, to their spouses if filing a joint return, and to their dependents.

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For further information see the state fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 73.03 (76) of the statutes is created to read:

2 73.03 **(76)** (a) To develop and implement a plan to collect an amount from the
3 government of the People's Republic of China due to the economic, health, and other
4 damages caused by the COVID-19 pandemic in this state and to distribute the
5 amount collected to qualifying Wisconsin residents, as determined under par. (c).

6 (b) Under the plan described in par. (a), the department shall seek to collect an
7 amount equal to the total damages caused by the COVID-19 pandemic to the United
8 States multiplied by a fraction, the numerator of which is the gross domestic product
9 of this state during the first quarter of 2021 and the denominator of which is the gross
10 domestic product of the United States during the first quarter of 2021. In
11 determining the amount of total damages caused by the COVID-19 pandemic to the
12 United States, the department shall utilize methods and considerations similar to
13 those utilized to estimate the economic costs of the COVID-19 pandemic in the
14 Viewpoint article titled "The COVID-19 Pandemic and the \$16 Trillion Virus" that
15 was published on the Internet site of JAMA: The Journal of the American Medical
16 Association on October 20, 2020. Under the plan, the department shall seek to collect
17 the amount from the government of the People's Republic of China and may not take,
18 or attempt to take, any collection activity against any individual Chinese citizen or
19 national.

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1 (c) 1. Under the plan described in par. (a), the department shall annually
2 distribute the amount determined under subd. 2. to each individual who meets all
3 of the following conditions:

4 a. During the entire prior calendar year, the individual was a resident of this
5 state and a citizen of the United States.

6 b. The individual was required to file, and did file, a return under s. 71.03 (2)
7 (a) 1. for the taxable year that includes December 31 of the calendar year described
8 in subd. 1. a.

9 2. The department shall annually determine an amount so that the total
10 amount collected during the prior calendar year under the plan described in par. (a)
11 is distributed on a pro rata basis to the individuals under subd. 1., their spouses if
12 the return described in subd. 1. b. was a joint return, and their dependents, as
13 defined in section 152 of the Internal Revenue Code, for the taxable year described
14 in subd. 1. b.

15 (d) 1. Prior to implementing the plan described in par. (a), the department shall
16 notify the joint committee on finance in writing of the proposed plan and provide a
17 description of the proposed plan.

18 2. If, within 14 working days after the date of the department's notice under
19 subd. 1., the cochairpersons of the joint committee on finance do not notify the
20 department that the committee has scheduled a meeting to review the proposed plan,
21 the department may implement the plan as proposed. If, within 14 working days
22 after the date of the department's notice under subd. 1., the cochairpersons of the
23 committee notify the department that the committee has scheduled a meeting to

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SECTION 1

1 review the department's proposed plan, the department may implement the plan
2 only upon approval of the committee.

3 (END)