

HOUSE COMMITTEE OF REFERENCE REPORT

Chair of Committee

March 27, 2024
Date

Committee on Appropriations.

After consideration on the merits, the Committee recommends the following:

HB24-1390 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

1 Amend printed bill, page 10, strike lines 8 through 27 and substitute:

2 "SECTION 9. In Colorado Revised Statutes, 22-82.9-210, add
3 (8) and (9) as follows:

4 **22-82.9-210. Healthy school meals for all program general**
5 **fund exempt account - creation - uses - reporting requirements -**
6 **definitions - repeal.** (8) ON JULY 1, 2024, THE STATE TREASURER SHALL
7 TRANSFER THE BALANCE OF THE ACCOUNT TO THE HEALTHY SCHOOL
8 MEALS FOR ALL PROGRAM CASH FUND CREATED IN SECTION 22-82.9-211.

9 (9) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2025.

10 **SECTION 10.** In Colorado Revised Statutes, add 22-82.9-211 as
11 follows:

12 **22-82.9-211. Healthy school meals for all program cash fund**
13 **- creation - uses - reporting requirements - definitions.** (1) AS USED
14 IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

15 (a) "CASH FUND" MEANS THE HEALTHY SCHOOL MEALS FOR ALL
16 PROGRAM CASH FUND CREATED IN THIS SECTION.

17 (b) "HEALTHY SCHOOL MEALS FOR ALL PROGRAM REVENUE"
18 MEANS THE REVENUE GENERATED BY THE ADDITION TO FEDERAL TAXABLE
19 INCOME IN SECTION 39-22-104 (3)(p.5), WHICH REVENUE IS A
20 VOTER-APPROVED REVENUE CHANGE.

21 (2) THE HEALTHY SCHOOL MEALS FOR ALL PROGRAM CASH FUND
22 IS CREATED IN THE STATE TREASURY. THE CASH FUND CONSISTS OF
23 HEALTHY SCHOOL MEALS FOR ALL PROGRAM REVENUE DEPOSITED IN THE
24 CASH FUND IN ACCORDANCE WITH SUBSECTION (4)(a) OF THIS SECTION.
25 THE STATE TREASURER SHALL CREDIT ALL INTEREST AND INCOME DERIVED
26 FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE CASH FUND TO THE
27 CASH FUND.

1 (3) (a) SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL
2 ASSEMBLY, THE DEPARTMENT MAY EXPEND MONEY FROM THE CASH FUND
3 FOR THE FOLLOWING PURPOSES:

4 (I) PROVIDING REIMBURSEMENTS TO A PARTICIPATING SCHOOL
5 FOOD AUTHORITY FOR OFFERING ELIGIBLE MEALS WITHOUT CHARGE
6 PURSUANT TO SECTION 22-82.9-204 (1)(b);

7 (II) AWARDING LOCAL FOOD PURCHASING GRANTS PURSUANT TO
8 SECTION 22-82.9-205;

9 (III) DISTRIBUTING MONEY TO A PARTICIPATING SCHOOL FOOD
10 AUTHORITY TO INCREASE WAGES OR PROVIDE STIPENDS FOR INDIVIDUALS
11 WHOM THE PARTICIPATING SCHOOL FOOD AUTHORITY EMPLOYS TO
12 DIRECTLY PREPARE AND SERVE FOOD FOR SCHOOL MEALS PURSUANT TO
13 SECTION 22-82.9-206 (1);

14 (IV) AWARDING LOCAL SCHOOL FOOD PURCHASING TECHNICAL
15 ASSISTANCE AND EDUCATION GRANTS PURSUANT TO SECTION 22-82.9-207;
16 AND

17 (V) THE DIRECT AND INDIRECT COSTS OF ADMINISTERING THE
18 PROGRAMS DESCRIBED IN THIS SUBSECTION (3)(a), SO LONG AS THESE
19 COSTS DO NOT EXCEED ONE AND FIVE-TENTHS PERCENT OF THE TOTAL
20 AMOUNT THE GENERAL ASSEMBLY ANNUALLY APPROPRIATES IN THE SAME
21 FISCAL YEAR FOR THE OTHER PURPOSES DESCRIBED IN THIS SUBSECTION
22 (3)(a).

23 (b) MONEY IN THE CASH FUND SHALL NOT BE USED FOR THE
24 PURPOSES DESCRIBED IN SUBSECTIONS (3)(a)(II), (3)(a)(III), AND
25 (3)(a)(IV) OF THIS SECTION IF THE SUM OF THE ANNUAL TAX YEAR
26 REVENUE RECORDED IN THE CASH FUND AND THE BALANCE IN THE CASH
27 FUND, AS CALCULATED PURSUANT TO SUBSECTION (4) OF THIS SECTION, IS
28 LESS THAN, OR IS ANTICIPATED TO BE LESS THAN, THE ANNUAL
29 EXPENDITURE ANTICIPATED TO BE REQUIRED FOR THE PURPOSES
30 DESCRIBED IN SUBSECTIONS (3)(a)(I) AND (3)(a)(V) OF THIS SECTION.

31 (4) (a) THE DEPARTMENT OF REVENUE SHALL, ON A MONTHLY
32 BASIS, RECORD REVENUES AND DEPOSIT MONEY IN THE CASH FUND IN A
33 MANNER THAT IS ALIGNED WITH EXEMPT REVENUES DETERMINED
34 PURSUANT TO SUBSECTION (4)(b) OF THIS SECTION.

35 (b) THE DEPARTMENT OF REVENUE SHALL, ON A MONTHLY BASIS,
36 REPORT THE AMOUNT OF HEALTHY SCHOOL MEALS FOR ALL PROGRAM
37 REVENUE IDENTIFIED FROM TAX RETURNS TO THE OFFICE OF STATE
38 PLANNING AND BUDGETING AND THE LEGISLATIVE COUNCIL STAFF. THE
39 OFFICE OF STATE PLANNING AND BUDGETING SHALL CALCULATE THE
40 AMOUNT OF HEALTHY SCHOOL MEALS FOR ALL PROGRAM REVENUE BOTH
41 PROJECTED TO BE RECEIVED AND ACTUALLY RECEIVED BY THE
42 DEPARTMENT OF REVENUE BASED ON INCOME TAX RETURN DATA AND
43 OTHER RELEVANT FACTORS. THE OFFICE OF STATE PLANNING AND

1 BUDGETING SHALL ALSO IDENTIFY, IN COLLABORATION WITH THE
2 DEPARTMENT OF REVENUE, THE REVENUE TO BE RECORDED AND
3 DEPOSITED ON A MONTHLY BASIS BY THE DEPARTMENT OF REVENUE IN THE
4 CASH FUND PURSUANT TO SUBSECTION (4)(a) OF THIS SECTION, AND THE
5 TOTAL REVENUE TO BE RECORDED AND DEPOSITED BY THE DEPARTMENT
6 OF REVENUE IN THE CASH FUND FOR THE FISCAL YEAR.

7 (c) THE AMOUNT OF HEALTHY SCHOOL MEALS FOR ALL PROGRAM
8 REVENUE IDENTIFIED BY THE OFFICE OF STATE PLANNING AND BUDGETING
9 FOR EACH FISCAL YEAR MUST INCLUDE ADJUSTMENTS FOR ESTIMATION
10 ERRORS DISCOVERED FOR ALL PRIOR FISCAL YEARS. THE OFFICE SHALL
11 NOTIFY THE DEPARTMENT OF REVENUE AND THE LEGISLATIVE COUNCIL
12 STAFF OF THE GENERAL ASSEMBLY OF THE ADJUSTMENT AMOUNTS.

13 (d) ON DECEMBER 1, 2024, AND EVERY DECEMBER 1 THEREAFTER,
14 THE OFFICE OF STATE PLANNING AND BUDGETING SHALL REPORT THE
15 AMOUNT OF HEALTHY SCHOOL MEALS FOR ALL PROGRAM REVENUE
16 RECEIVED BY THE DEPARTMENT OF REVENUE IN THE PREVIOUS TAX YEAR
17 BASED ON INCOME TAX RETURN DATA AND OTHER RELEVANT FACTORS.
18 THE GENERAL ASSEMBLY SHALL CONSIDER THIS REPORT WHEN
19 ESTIMATING THE AMOUNT OF MONEY TO APPROPRIATE FOR THE PURPOSES
20 SPECIFIED IN SUBSECTION (3) OF THIS SECTION IN THE NEXT FISCAL YEAR.

21 (5) IF THE DEPARTMENT DETERMINES THAT THERE IS AN
22 INSUFFICIENT AMOUNT OF MONEY IN THE CASH FUND TO PROVIDE FOR AN
23 EXPENDITURE AUTHORIZED BY THE ANNUAL APPROPRIATION FROM THE
24 CASH FUND FOR THE PURPOSES DESCRIBED IN SUBSECTION (3)(a)(I) OF THIS
25 SECTION, THE DEPARTMENT MAY MAKE THE EXPENDITURE FROM THE
26 GENERAL FUND.

27 (6) IN ITS ANNUAL SUBMISSION OF THE STATE DEPARTMENT'S
28 BUDGET REQUEST TO THE JOINT BUDGET COMMITTEE, THE OFFICE OF STATE
29 PLANNING AND BUDGETING SHALL REPORT:

30 (a) THE TOTAL AMOUNT OF EXPENDITURES FROM THE CASH FUND
31 MADE PURSUANT TO SUBSECTION (3) OF THIS SECTION; AND

32 (b) THE TOTAL AMOUNT OF EXPENDITURES FROM THE GENERAL
33 FUND MADE PURSUANT TO SUBSECTION (5) OF THIS SECTION.

34 (7) ON JULY 1, 2024, THE STATE TREASURER SHALL TRANSFER THE
35 BALANCE FROM THE HEALTHY SCHOOL MEALS FOR ALL PROGRAM GENERAL
36 FUND EXEMPT ACCOUNT DEFINED IN SECTION 22-82.9-210 TO THE CASH
37 FUND PURSUANT TO SECTION 22-82.9-210 (8)."

38 Strike page 11.

39 Page 12, strike lines 1 through 14.

40 Renumber succeeding sections accordingly.

1 Page 20, line 12, strike "**repeal**" and substitute "**amend**".

2 Page 20, strike lines 15 through 18 and substitute "**money**. (2) (c) (I) Any
3 unrestricted balance remaining in the healthy school meals for all
4 program general fund exempt account created in section 22-82.9-210 (2)
5 at the end of any fiscal year shall not be designated as part of the general
6 fund surplus.

7 (II) THIS SUBSECTION (2)(c) IS REPEALED, EFFECTIVE JULY 1,
8 2025."

9 Page 20, line 19, strike "**repeal**" and substitute "**amend**".

10 Page 20, strike lines 26 and 27 and substitute "(e) (I) Expenditures from
11 the healthy school meals for all program general fund exempt account
12 created in section 22-82.9-210 (2).

13 (II) THIS SUBSECTION (2)(e) IS REPEALED, EFFECTIVE JULY 1,
14 2025."

15 Page 21, before line 1 insert:

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	"SECTION 14. Appropriation to the department of education for the fiscal year beginning July 1, 2024. Amend as added by House Bill 24-1430 section 2, Part IV (1)(A),						
2	(3)(D)(1), (3)(D)(2), and the affected totals, and repeal Footnote 17, as follows:						
3	Section 2. Appropriation.						
4	PART IV						
5	DEPARTMENT OF EDUCATION						
6							
7	(1) MANAGEMENT AND ADMINISTRATION						
8	(A) Administration and Centrally-Appropriated Line Items						
9	State Board of Education	575,805	575,805				
10			(2.5 FTE)				
11	General Department and						
12	Program Administration	6,532,726	3,204,516		188,595 ^a	3,139,615 ^b	
13			(23.9FTE)		(2.1 FTE)	(19.9 FTE)	
14	Grants Administration	564,452	389,513		174,939 ^c		
15	Health, Life, and Dental	9,686,767	4,025,403		1,462,109 ^d	968,342 ^e	3,230,913(I)

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Short-term Disability	93,966	38,115		12,790 ^d	9,834 ^e	33,227(I)
2	Paid Family Medical Leave						
3	Insurance	265,629	96,798	1,277 ^f	38,371 ^d	29,501 ^e	99,682(I)
4					39,648 ^d		
5	Unfunded Liability						
6	Amortization Equalization						
7	Disbursement	6,264,374	2,498,466	42,478 ^f	852,690 ^d	655,574 ^e	2,215,166(I)
8					895,168 ^d		
9	Salary Survey	2,167,677	778,984	20,500 ^f	311,459 ^d	240,788 ^e	815,946(I)
10					331,959 ^d		
11	Step Pay	2,163,729	908,997		312,360 ^d	205,099 ^e	737,273(I)
12	PERA Direct Distribution	1,304,359	963,385	6,335 ^f	188,732 ^d	145,907 ^e	
13					195,067 ^d		

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Temporary Employees						
2	Related to Authorized						
3	Leave	29,961	29,961				
4	Workers' Compensation	334,121	160,533		43,601 ^d	11,291 ^e	118,696(I)
5	Legal Services	1,324,188	818,348		443,603 ^d	62,237 ^e	
6	Administrative Law Judge						
7	Services	209,603			209,603 ^g		
8	Payment to Risk						
9	Management and Property						
10	Funds	821,832	821,832				
11	Capitol Complex Leased						
12	Space	1,053,714	300,308		191,776 ^d	95,888 ^h	465,742(I)
13	CORE Operations	66,377	33,185		25,715 ⁱ	7,477 ^j	
14		<u>33,459,280</u>					
15							

APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

^a This amount shall be from general education development program fees.

^b Of this amount, \$2,270,195 shall be from departmental indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S., and \$869,420 shall be from statewide indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S.

^c Of this amount, \$91,134 shall be from the State Education Fund created in Section 17 (4)(a) of Article IX of the State Constitution, \$48,734 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$27,096 shall be from the Early Literacy Fund created in Section 22-7-1210 (1), C.R.S. \$4,459 shall be from the Public School Capital Construction Assistance Fund created in Section 22-43.7-104 (1), C.R.S., and \$3,516 shall be from the Start Smart Nutrition Program Fund created in Section 22-82.7-105 (1), C.R.S. Pursuant to Section 17 (3) of Article IX of the State Constitution, appropriations from the State Education Fund are not subject to the limitation on fiscal year spending set forth in Section 20 of Article X of the State Constitution.

^d Of these amounts, \$1,228,130 shall be from the State Education Fund created in Section 17 (4)(a) of Article IX of the State Constitution, \$1,098,482(I) shall be from the Educator Licensure Cash Fund created in Section 22-60.5-112 (1)(a), C.R.S., \$597,456 shall be from the Public School Capital Construction Assistance Fund created in Section 22-43.7-104 (1), C.R.S., \$486,345 shall be from the Early Literacy Fund created in Section 22-7-1210 (1), C.R.S., \$186,980 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$70,590 SHALL BE FROM THE HEALTHY SCHOOL MEALS FOR ALL PROGRAM CASH FUND CREATED IN SECTION 22-82.9-211 (2), C.R.S., \$44,739 shall be from general education development program fees, and \$215,359 shall be from various sources of cash funds. Pursuant to Section 17 (3) of Article IX of the State Constitution, appropriations from the State Education Fund are not subject to the limitation on fiscal year spending set forth in Section 20 of Article X of the State Constitution.

APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

1 ^e Of these amounts, \$2,042,122 shall be from departmental indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S., \$62,237 is
 2 estimated to be transferred from the Division of Public School Capital Construction Assistance line item appropriation in the School District Operations section of this department,
 3 \$37,047 is estimated to be transferred from the Department of Regulatory Agencies from the Reading Services for the Blind Cash Fund and Disabled Telephone Users Fund in the Public
 4 Utilities Commission, \$36,506 is estimated to be from Medicaid funds transferred from the Department of Health Care Policy and Financing from the Transfer to the Department of
 5 Education for Public School Health Services Administration line item in the Executive Director's Office, and \$150,661 shall be from various sources of reappropriated funds.

6 ~~^f These amounts shall be from the Healthy School Meals for All Program General Fund Exempt Account created in Section 22-82.9-210 (3), C.R.S.~~

7 ^g Of this amount, \$171,874(I) shall be from the Educator Licensure Cash Fund created in Section 22-60.5-112 (1)(a), C.R.S., and \$37,729 shall be from the State Education Fund created
 8 in Section 17 (4)(a) of Article IX of the State Constitution. Pursuant to Section 17 (3) of Article IX of the State Constitution, appropriations from the State Education Fund are not subject
 9 to the limitation on fiscal year spending set forth in Section 20 of Article X of the State Constitution.

10 ^h This amount shall be transferred from the Division of Public School Capital Construction Assistance line item appropriation in the School District Operations section of this department.

11 ⁱ Of this amount, it is estimated that \$9,616 shall be from the State Education Fund created in Section 17 (4)(a) of Article IX of the State Constitution, \$6,155(I) shall be from the Educator
 12 Licensure Cash Fund created in Section 22-60.5-112 (1)(a), C.R.S., \$4,442 shall be from the Public School Capital Construction Assistance Fund created in Section 22-43.7-104 (1),
 13 C.R.S., \$3,515 shall be from the Early Literacy Fund created in Section 22-7-1210 (1), C.R.S., \$1,602 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1),
 14 C.R.S., and \$385 shall be from general education development program fees. Pursuant to Section 17 (3) of Article IX of the State Constitution, appropriations from the State Education
 15 Fund are not subject to the limitation on fiscal year spending set forth in Section 20 of Article X of the State Constitution.

16 ^j This amount shall be from departmental indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S.

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1							
2	(3) SCHOOL DISTRICT OPERATIONS						
3	(D) Nutrition						
4	(1) Healthy School Meals for All Program						
5	Program Administration ¹⁷						
6	ADMINISTRATION	887,732	95,908	791,824 ^a			
7		791,824			791,824 ^a		
8		(3.2 FTE)	(1.0 FTE)				
9					(3.2 FTE)		
10	School Meal						
11	Reimbursements	137,483,812	22,146,226	115,337,586 ^a			
12					137,483,812 ^a		
13	Local Food Purchasing						
14	Grant	5,000,000	5,000,000				

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Local Food Technical						
2	Assistance Grant	5,000,000		5,000,000			
3	Wage Distributions	8,400,000		8,400,000			
4		<u>156,771,544</u>					
5		138,275,636					
6							
7	^a These amounts OF THESE AMOUNTS, \$116,129,410 shall be from the Healthy School Meals for All Program General Fund Exempt Account , CASH FUND, created in Section 22-82.9-211						
8	(2), C.R.S., AND \$22,146,226 SHALL BE FROM THE STATE EDUCATION FUND CREATED IN SECTION 17 (4)(A) OF ARTICLE IX OF THE STATE CONSTITUTION.						
9							
10	(2) Other Nutrition Program						
11	Federal Nutrition Programs	156,775,300		104,973			156,670,327(I)
12				(0.9 FTE)			(16.1 FTE)
13	State Match for School						
14	Lunch Program	2,472,644			2,472,644 ^a		

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
1	Child Nutrition School						
2	Lunch Protection Program	841,460			841,460 ^b		
3	Start Smart Nutrition						
4	Program	296,484			296,484 ^c		
5	LOCAL SCHOOL FOOD						
6	PURCHASING PROGRAMS	675,729			675,729 ^b		
7					(0.4 FTE)		
8	Summer Electronics						
9	Benefits Transfer for						
10	Children	447,870	223,935				223,935(I)
11			(0.9 FTE)				(0.8 FTE)
12		<u>160,833,758</u>					
13		161,509,487					
14							

APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

^d This amount contains an (I) notation.

FOOTNOTES -- The following statements are referenced to the numbered footnotes throughout section 2.

~~17~~ Department of Higher Education, School District Operations, Nutrition, Healthy School Meals for All, Program Administration -- Of the amount appropriated in this line item, up to \$400,000, if not expended prior to the close of the 2024-25 state fiscal year, remains available for expenditure until the close of the 2025-26 state fiscal year.

1 **SECTION 15. Repeal and reenact, with amendments,** as
2 enacted by House Bill 24-1430, section 16, as follows:

3 **SECTION 16. Appropriation to the department of education**
4 **for the fiscal year beginning July 1, 2023.** In Session Laws of Colorado
5 2023, **amend** section 7 (1) introductory portion, (1)(f), and **add** (1)(h) of
6 chapter 89, (SB 23-221), as follows:

7 Section 7. **Appropriation.** (1) For the 2023-24 state fiscal year,
8 \$171,439,107 is appropriated to the department of education. Of this
9 appropriation, \$156,000,000 is from the healthy school meals for all
10 program general fund exempt account and \$15,439,107 is from the
11 ~~general fund~~. STATE EDUCATION FUND CREATED IN SECTION 17 (4) OF
12 ARTICLE IX OF THE STATE CONSTITUTION. To implement this act, the
13 department may use this appropriation as follows:

14 (f) \$171,000,000 for school meal reimbursements; and

15 (h) \$100,000 for consulting support, which amount, if not
16 expended prior to the close of the 2023-24 state fiscal year, remains
17 available for expenditure until the close of the 2024-25 state fiscal year.

18 **SECTION 16. Effective date.** This act takes effect upon passage;
19 except that sections 14 and 15 of this act take effect only if House Bill
20 24-1430 becomes law, in which case sections 14 and 15 take effect upon
21 the effective date of this act or House Bill 24-1430, whichever is later."
22

23 Renumber succeeding section accordingly.

24
25 Page 1, line 102, strike "EDUCATION." and substitute "EDUCATION, AND,
26 IN CONNECTION THEREWITH, MAKING AND REDUCING AN
27 APPROPRIATION."
28

** ** ** ** **