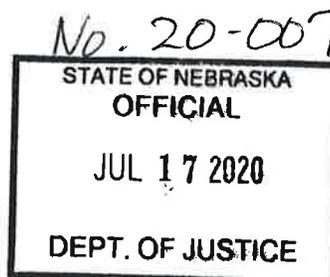




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Office of the Attorney General

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DOUGLAS J. PETERSON
ATTORNEY GENERAL



SUBJECT: Authority of the Governor to Distribute Payments from the Coronavirus Relief Fund Allocated to the State of Nebraska Under the Federal CARES Act

REQUESTED BY: Senator Steve Lathrop
Nebraska State Legislature

WRITTEN BY: Douglas J. Peterson, Attorney General
Leslie S. Donley, Assistant Attorney General

You have requested an opinion from this office regarding the “appropriate roles” of the Nebraska Legislature and the executive branch with respect to the distribution of federal funds received by the State of Nebraska pursuant to the Coronavirus Aid, Relief, and Economic Security Act of 2020 (“CARES Act”), Pub. L. No. 116-136 (March 27, 2020). You indicated that the Legislature is scheduled to reconvene on July 20, and that during this time the Legislature would be in the best position to appropriate the funds at issue in the event we conclude the Legislature can or must do so. Consequently, you have requested our expedited review since “time is of the essence.”

BACKGROUND

On March 13, 2020, President Trump declared a national emergency due to the global pandemic caused by the novel coronavirus disease 2019 (“COVID-19”).¹ Also on

¹ Proclamation No. 9994, 85 Fed. Reg. 15,337 (Mar. 13, 2020), <https://www.govinfo.gov/content/pkg/FR-2020-03-18/pdf/2020-05794.pdf>.

March 13, Governor Ricketts declared a state of emergency in Nebraska,² invoking his emergency management authority under the Nebraska Emergency Management Act, Neb. Rev. Stat. §§ 81-829.36 to 81-829.75 (2014, Cum. Supp. 2018, Supp. 2019). Both proclamations remain in effect. According to the Nebraska Department of Health and Human Services COVID-19 Dashboard, to date there have been 22,134 confirmed cases of COVID-19 in Nebraska, including 299 fatalities.³

On March 27, 2020, the United States Congress enacted the CARES Act, which provides emergency assistance in response to COVID-19. Title V of the CARES Act created the Coronavirus Relief Fund (“CRF”), which “provides for payments to State, Local and Tribal governments navigating the impact of the COVID-19 outbreak.”⁴ Under the CARES Act, the funds must only be used to cover expenses that

- (1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
- (2) were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and
- (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

42 U.S.C. § 801(d). Additional provisions establish monitoring and oversight duties by the U.S. Department of the Treasury Inspector General with respect to “the receipt, disbursement, and use of funds made available under [42 U.S.C. § 801].” 42 U.S.C. § 801(f)(1). Recoupment of funds is authorized in the event an entity fails to comply with subsection (d). 42 U.S.C. § 801(f)(2).

On March 16, 2020, Speaker Jim Scheer announced that, due to COVID-19, the Legislature would not meet beginning March 17, and would remain adjourned until reconvened by his office. The Legislature reconvened on March 23, and on March 25,

² Press Release, Office of Governor Pete Ricketts, Gov. Ricketts Issues Emergency Declaration for COVID-19 (Mar. 13, 2020), <https://governor.nebraska.gov/press/gov-ricketts-issues-emergency-declaration-covid-19>.

³ COVID-19 Nebraska Data Dashboard, NEB. DEP’T OF HEALTH & HUM. SERVS., <https://experience.arcgis.com/experience/ece0db09da4d4ca68252c3967aa1e9dd> (last visited July 17, 2020).

⁴ *The CARES Act Provides Assistance for State, Local, and Tribal Governments*, U.S. DEP’T OF THE TREASURY, <https://home.treasury.gov/policy-issues/cares/state-and-local-governments> (last visited July 15, 2020); see also CARES Act § 5001 (codified at 42 U.S.C. § 801).

passed Legislative Bill 1198, which provided emergency funding to battle COVID-19. Section 1 of the bill states, in pertinent part:

There is hereby appropriated \$83,619,600 from the Governor's Emergency Cash Fund for FY2019-20 to the Military Department, for Program 191 - Governor's Emergency Program - COVID-19, to aid in carrying out the goals of the Governor's Emergency Program.

2020 Neb. Laws LB 1198, § 1. Following the passage of LB 1198 on March 25, “the Legislature adjourned until the call of the Speaker.”⁵

In April, the State received approximately \$1.084 billion in CRF payments. Those funds were placed in an administratively created federal fund under Program 191, Governor's Emergency Program - COVID-19, referenced in LB 1198 above. On May 27, Governor Ricketts held a press conference during which he unveiled the State's plans to expend the CRF funds.⁶ The State began expending CRF funds in May. Payments are ongoing.

ISSUES PRESENTED

Your request letter raises several issues for our consideration, which we have summarized below:

- I. Whether certain language in 2019 Neb. Laws LB 294 (the 2019 mainline budget bill), which provides for the administrative appropriation of federal funds, constitutes a “specific appropriation” as required by Neb. Const. art. III, § 25.
- II. You question the propriety of allowing the language in LB 294 to appropriate over one billion dollars in federal funds, and suggest there are “serious questions about the constitutionality of such a broad delegation of appropriations power by the Legislature to the Executive.”
- III. In light of the broad discretion given to the State as to how to distribute the funds, you assert that the funds are in fact “undesignated” for government

⁵ Nebraska Legislative Journal, March 25, 2020, at 976, <https://nebraskalegislature.gov/FloorDocs/Current/PDF/Journal/r2day43.pdf>.

⁶ Press Release, Office of Governor Pete Ricketts, *Gov. Ricketts Unveils Plan to Use Federal Funds to Get Nebraska Growing* (May 27, 2020), <https://governor.nebraska.gov/press/gov-ricketts-unveils-plan-use-federal-funds-get-nebraska-growing>. Douglas County, with a population of over 500,000, was eligible to receive direct CRF payments. The county's allocation was approximately \$166 million. *Id.*

purposes, which would require them to be deposited in the Cash Reserve Fund in accordance with Neb. Rev. Stat. § 84-612(3).

IV. Alternatively, if the funds are considered federal funds for emergency management purposes, you ask whether they should be deposited in a “separate and distinct fund” and appropriated by the Legislature pursuant to Neb. Rev. Stat. § 81-829.58.

V. You indicate that the Legislature appropriated federal funds received by the State under the American Recovery and Reinvestment Act (“ARRA”) in 2009. However, unlike CRF funds, ARRA funding could be used to offset loss of State revenue. You question “whether this is an important distinction in determining whether the Legislature can or must appropriate the CRF dollars.”

VI. Lastly, if the funds have been appropriated by LB 294 or some other mechanism, you ask whether the Legislature may change the language in LB 294 to appropriate some or all of the CRF funds.

ANALYSIS

I. Neb. Const. art. III, § 25, states:

No allowance shall be made for the incidental expenses of any state officer except the same be made by general appropriation and upon an account specifying each item. No money shall be drawn from the treasury except in pursuance of a specific appropriation made by law, and on the presentation of a warrant issued as the Legislature may direct, and no money shall be diverted from any appropriation made for any purpose or taken from any fund whatever by resolution.

The Nebraska Supreme Court has on several occasions construed the “specific appropriation” clause in art. III, § 25. In *State v. Wallich*, 12 Neb. 407, 11 N.W. 860 (1882), the court considered the propriety of an appropriation for services described as “[f]ugitives from justice, rewards for escaped convicts, sheriffs’ fees for conveying convicts to penitentiary, etc., \$18,000.” *Id.* at 408, 11 N.W. at 860 (1882) (quoting general appropriation act, approved March 1, 1881). However, the actual services involved transporting juvenile offenders to the state reform school. The court stated that “[b]y this rule the term ‘specific appropriation’ means a particular, a definite, a limited, a precise appropriation, which as to the services in question we do not think this appropriation is.” *Id.* at 409, 11 N.W. at 861. See also *State v. Babcock*, 24 Neb. 787, 40 N.W. 316 (1888) (An appropriation of funds from the sale of lots belonging to the State in the City of Lincoln was an absolute appropriation in the amount \$78,878, even though the full proceeds from the sales had not been paid into the treasury.); *State ex rel. Norfolk Beet-Sugar Co. v. Moore*, 50 Neb. 88, 99, 69 N.W. 373, 377 (1896) (“An appropriation may be specific . . . when its amount is to be ascertained in the future from the collection of the revenue. It cannot be specific when it is to be ascertained only by the requisitions which

may be made by the recipients."); *Bollen v. Price*, 129 Neb. 342, 348, 261 N.W. 689, 692 (1935) (While the court indicated that "the designation of the return of \$1.20 out of each \$5 that had been paid into [the grain warehouse] fund . . . is sufficiently definite to meet all constitutional requirements," further legislative amendment with the emergency clause allowed the court to dismiss the question of constitutional adequacy "without further consideration."); *State ex rel. Meyer v. Duxbury*, 183 Neb. 302, 307, 160 N.W.2d 88, 92 (1968) ("A fair construction of the [Clean Waters Commission Act] indicates that the Legislature intended that the fees and charges received by the commission would constitute a fund in the nature of a cash fund which the commission is authorized to use to carry on the work of the commission. The act itself is a sufficient appropriation, at least for this biennium. The proceeds received from the issuing of bonds and notes, and from municipal bonds, are not revenue requiring a specific appropriation.").

However, in *State v. Searle*, 77 Neb. 155, 109 N.W. 770 (1906), the court considered whether *federal* money designated by Congress to the University of Nebraska to conduct experimental work in agriculture could be expended by the University without a specific appropriation. The court stated that

[i]t is contended by the respondent that the fund having been paid to the State Treasurer it cannot be expended by the board without a specific appropriation thereof by the Legislature; and to sustain that contention our attention is directed to *Regents v. McConnell*, 5 Neb. 428; *State v. Liedke*, 9 Neb. 467, 4 N.W. 68; *State v. Babcock*, 17 Neb. 610, 24 N. W. 202; *State v. Moore*, 46 Neb. 373, 64 N.W. 975.

From an examination of those cases we find that in each of them the fund in question was money paid into the state treasury as taxes, and therefore it belonged to the state until specifically appropriated by the Legislature to the use of the University; while in the case at bar the fund never belonged to the state. It was donated by the United States to the experimental station of the University for a specific purpose, and was paid to the State Treasurer as the agent of the Board of Regents and custodian of the funds of the University. It never was and is not now any part of the funds of the state.

Id. at 157-158, 109 N.W. at 771. The court noted that the 1899 Legislature enacted a bill that clarified that the federal funds are to be used exclusively for the federal act "and the same shall at all times be subject to the orders of the Board of Regents for expenditure for said purposes only." *Id.* at 158, 109 N.W. at 771. Consequently, based on the fund in question, constitutional provisions pertaining to the University, and the 1899 general law, it was "clear that in general terms the expenditure of said fund by the Board of Regents [was] clearly authorized, and no other or more specific appropriation [was] necessary." *Id.* at 158-159, 109 N.W. at 771.

In *Board of Regents v. Exon*, 199 Neb. 146, 256 N.W.2d 330 (1977), the court determined whether certain legislative acts were in violation of Neb. Const. art VII, § 10, which provides that the general government of the University of Nebraska is vested in the

Board of Regents, whose “duties and powers shall be prescribed by law” The court found that “[i]t is the duty of the Legislature to implement the constitutional provision by enacting legislation which vests the general government of the University in the Board of Regents.” *Id.* at 148, 256 N.W.2d at 332-333. The court also found that while the Legislature may add to or subtract from the powers and duties of the regents, the general government of the University must remain with the board. *Id.* at 149, 256 N.W.2d at 333.

While the University conceded that the Legislature has complete control over appropriations to the University derived from the general revenue of the State, the controversy in *Board of Regents* involved “funds derived from the operation of the University or received from the federal government or private donors.” *Id.* at 150, 256 N.W.2d at 333. The trial court found that the Legislature could not control the Board of Regent’s use of these funds by requiring specific annual appropriations. In response to Defendants’ challenge that the finding was erroneous under art. III, § 25, the Nebraska Supreme Court stated:

The expenditure of the general funds of the state is under the control of the Legislature and it is the duty and responsibility of the Legislature to make the appropriations necessary for the operation of state government. The restriction upon money to be drawn from the treasury has reference generally to funds of the state that may be used to defray the general expenses of government.

The funds of the University, which are not derived from taxation, have a different status. In *State ex rel. Spencer Lens Co. v. Searle*, 77 Neb. 155, 108 N.W. 1119, 109 N.W. 770, this court held that the Board of Regents could expend funds donated by the federal government to the University without a specific appropriation by the Legislature. In *State ex rel. Ledwith v. Brian*, 84 Neb. 30, 120 N.W. 916, this court granted mandamus to compel the State Treasurer to countersign a warrant drawn on the University temporary fund although there had been no biennial appropriation from the fund. This court said: “We can see no reason for a biennial appropriation of these funds. It was the pledged duty of the state to apply them to the use of the University and Agricultural College, and the motives which prompted the makers of the Constitution to hold the purse strings in the hands of the people cannot apply to the situation presented. The regents of the University under the law are the proper persons and the only persons who may expend this money, and it can be used for no other purpose.

“We are further of the opinion that, when once set apart and appropriated to the proper custodian and beneficiary, subsequent biennial appropriations are not required.”

Id. at 150-151, 256 N.W.2d at 333-334.

The crux of your question is whether certain language in LB 294, § 257 is sufficient to appropriate the CRF payment—language we understand State officials relied on to accept and expend the funds. Section 257 states:

FEDERAL FUNDS. The receipts for FY2019-20 and FY2020-21 inuring to the several Federal Funds, together with any amounts held in account by the State Treasurer on June 30, 2019, are hereby credited to each of the funds respectively. Expenditure of Federal Funds appropriated in this act shall not be limited to the amount shown.

Any Federal Funds, not otherwise appropriated, any additional Federal Funds made available to the credit of the State Treasurer, and any amounts on hand in any such Federal Funds on June 30, 2019, are hereby appropriated to the expending agency designated by the federal government or, if none is designated, to such expending agency as may be designated by the Governor.

2019 Neb. Laws LB 294, § 257 (emphasis added).

Our research indicates that the Legislature treats federal funds differently than other fund sources. In the “State of Nebraska Biennial Budget (2019 Session),” federal funds are described as follows:

Federal funds account for monies received from the federal government either as grants, contracts, or matching funds. Unlike other fund sources, federal fund appropriations are an estimate and agencies are not limited to the amount shown in the appropriation bills though receipts must meet expenditures. Similar to cash funds, there are numerous individual federal funds contained in the accounting system and they are generally limited to specific uses as authorized by the federal program from which the funds came from. Of the 77 state agencies, 34 receive some level of federal funds.⁷ (Emphasis added.)

The language in § 257 allows for the administrative appropriation, presumably while the Legislature is not in session, of any amount of federal funds received by the State above the estimated items contained in the budget bill or any other federal funds made available

⁷ NEB. LEG. REP. BIENNIAL BUDGET, FY2019-20/FY 2020-21, at 83 (2019) (emphasis added), <https://nebraskalegislature.gov/pdf/reports/fiscal/2019budget.pdf>; see also NEB. LEG. FISCAL OFF., LEGISLATURE’S GUIDE TO NEB. STATE AGENCIES, at vi (2018) (stating, “[u]nlike other fund sources, federal fund appropriations are not limited to the amount shown in the appropriation bill”), <https://nebraskalegislature.gov/pdf/reports/fiscal/2019legguide.pdf>.

to the State. This is a longstanding practice. Moreover, we have identified language nearly identical to § 257 in mainline budget bills dating back as far as 1943.⁸

In Nebraska, “[s]tatutory language is to be given its plain and ordinary meaning, and an appellate court will not resort to interpretation to ascertain the meaning of statutory words which are plain, direct, and unambiguous.” *Aksamit Resource Mgmt. v. Nebraska Pub. Power Dist.*, 299 Neb. 114, 123, 907 N.W.2d 301, 308 (2018); *Farmers Cooperative v. State*, 296 Neb. 347, 893 N.W.2d 728 (2017). “In construing a statute, a court must determine and give effect to the purpose and intent of the Legislature as ascertained from the entire language of the statute considered in its plain, ordinary, and popular sense.” *Aksamit Resource Mgmt.*, 299 Neb. at 123, 907 N.W.2d at 808; *State ex rel. BH Media Group, Inc. v. Frakes*, 305 Neb. 780, 793, 943 N.W.2d 231, 243 (2020). “It is not within the province of the courts to read a meaning into a statute that is not there or to read anything direct and plain out of a statute.” *BH Media Group*, 305 Neb. at 793, 907 N.W.2d at 808.

The plain language in § 257 allows for the administrative appropriation of federal funds. In this context, the CRF funds represent “additional Federal Funds made available to the credit of the State Treasurer.” The plain language gives the governor the authority to designate the expending agency if the federal government has not done so. Since Congress did not specify the expending agency in the CARES Act, that responsibility fell to the governor who designated the Military Department/Nebraska Emergency Management Agency as the expending agency.

While Nebraska case law relating to the specific appropriation of federal funds is limited, and pertains only to the University of Nebraska, *Searle and Board of Regents* support the idea that federal funds should be treated differently for purposes of State government budgeting and appropriation. Federal funds are not derived from the general revenue of the State, and are allocated to the State for a designated purpose, e.g., Medicaid, education. Federal funds are also not generally used to defray the general expenses of government. In the present case, the notion that an administrative appropriation of federal funds is novel or unprecedented is simply not supported by the longstanding history of the § 257 language, and the practice which has been employed by the Legislature and relied on by the executive branch since the 1940s. Moreover, this practice has never been challenged as violating the specific appropriation clause in the art. III, § 25. In light of the statutory language, and the Legislature’s longstanding practice,

⁸ “Any additional federal funds made available to the credit of the State Treasurer during the biennium ending June 30, 1945 shall be allocated to the expending agency designated by the federal government or if none be designated, by such expending agency as may be designated by the Governor.” 1943 Neb. Laws Ch. 220, LB 96, § 53.

it is our opinion that the funds received by the State of Nebraska from the CRF were legally appropriated.⁹

II. Since we have concluded that the language in LB 294 provides a sufficient basis to appropriate the CRF funds, the amount of the federal funds appropriated is immaterial. With respect to the idea that the Legislature has “delegated” its appropriations authority to the Executive Branch, no such delegation took place. As a general rule, the Legislature cannot delegate legislative authority to an administrative body. *State v. Sprague*, 213 Neb. 581, 330 N.W.2d 739 (1983). The Legislature may, however, grant general powers to an official or agency and delegate the power to enact rules and regulations concerning the details of the legislative purpose. *Gillette Dairy, Inc. v. Nebraska Dairy Products Board*, 192 Neb. 89, 219 N.W.2d 214 (1974). A delegation of legislative authority is not unconstitutional where the Legislature has provided reasonable limitations and standards for carrying out delegated duties. *Bosselman, Inc. v. State*, 230 Neb. 471, 432 N.W.2d 226 (1988).

To be clear, Governor Ricketts did not appropriate the CRF money. The Legislature appropriated the funds by operation of § 257. While the appropriation was administrative in nature, it was ultimately the result of legislative action.

⁹ Authority in other states is split on the question of whether federal funds are required to be appropriated. In *Colorado General Assembly v. Lamm*, 738 P.2d 1156 (Colo. 1987), the Colorado Supreme Court held that it was within the governor's authority to veto portions of the Colorado budget in which the general assembly had purported to appropriate all federal block grant funds. The court reasoned that although the general assembly had plenary power over appropriation of state money, not all federal funds are state money. The court also reasoned that the governor has executive power to make certain resource allocation decisions. The executive power, the court stated, “includes ‘the determination of which specific purpose among several options should be benefited’ and is consistent with ‘the role of the state in administering a fund that is essentially custodial in nature.’” *Id.* at 1173. *But see Cooper v. Berger*, 837 S.E.2d 7, 22 (N.C. Ct. App. 2019), review allowed 373 N.C. 584, 837 S.E.2d 886 (mem. Feb. 26, 2020) (“Though some states, applying their own respective constitutions and statutes, may proscribe state legislative appropriation of federal block grant funds, our Constitution and law does not permit us to be counted amongst them, and the Governor has neither rebutted the presumption that acts of the General Assembly are constitutional nor identified a ‘plain and clear’ constitutional violation.”); *Shapp v. Sloan*, 480 Pa. 449, 465, 391 A.2d 595, 602 (Pa. 1978) (“Appellants have failed to prove their basic premise that funds not raised under general state law are constitutionally differentiated from other funds in the State Treasury, and thus constitutionally beyond the scope of the General Assembly's authority.”). As noted above, the Legislature has provided for the appropriation of federal funds for many years.

III. Neb. Rev. Stat. § 84-612 (Supp. 2019) provides, in pertinent part, as follows:

(1) There is hereby created within the state treasury a fund known as the Cash Reserve Fund which shall be under the direction of the State Treasurer. The fund shall only be used pursuant to this section.

* * *

(3) In addition to receiving transfers from other funds, the Cash Reserve Fund shall receive federal funds received by the State of Nebraska for undesignated general government purposes, federal revenue sharing, or general fiscal relief of the state. (Emphasis added.)

While we agree the federal guidance gives the State broad discretion in expending CRF funds, there is no question that the CARES Act in general, and the funds at issue here, are for the purpose of COVID-19 assistance and relief. The CARES Act specifically sets out the restrictions on the use of funds. See 42 U.S.C. § 801(d). Since the funds have a special designated purpose, there is no legal basis to transfer the funds to the Cash Reserve Fund.

IV. According to State accounting and budget officials, the CRF funds were administratively appropriated under § 257. Pursuant to Neb. Rev. Stat. § 81-829.58 (2014), the funds were credited to a separate and distinct fund, i.e., the Governor's Emergency Federal Fund—COVID 19, specifically created for receipt of these funds.

We would also point out that under the Emergency Management Act,

[s]uch funds as may be made available by the government of the United States for the purpose of alleviating distress from disasters, emergencies, and civil defense emergencies may be accepted by the State Treasurer and shall be credited to a separate and distinct fund unless otherwise specifically provided in the act of Congress making such funds available or as otherwise allowed and provided by state law.

Neb. Rev. Stat. § 81-829.42(10) (Cum. Supp. 2019). In addition, the provisions in § 81-829.42 establishing the Governor's Emergency Program "shall be liberally construed in order to accomplish the purposes of the Emergency Management Act and to permit the Governor to adequately cope with any disaster, emergency, or civil defense emergency which may arise" Neb. Rev. Stat. § 81-829.42(9).

V. With respect to the money received from the federal government pursuant to ARRA, it is our understanding that ARRA funds were in fact appropriated by the Legislature. See 2009 Neb. Laws LB 315, §§ 48, 49, 99, 114, 115, 174, 211, 214, 261. However, other ARRA funds were appropriated using the same process set out in § 257:

Sec. 277. FEDERAL FUNDS.

The receipts for FY2009-10 and FY2010-11 inuring to the several Federal Funds, together with any amounts held in account by the State Treasurer on June 30, 2009, are hereby credited to each of the funds respectively. Expenditure of Federal Funds appropriated in this act shall not be limited to the amount shown.

Any Federal Funds, including funds received pursuant to the American Recovery and Reinvestment Act of 2009, not otherwise appropriated, any additional Federal Funds made available to the credit of the State Treasurer, and any amounts on hand in any such Federal Funds on June 30, 2009, are hereby appropriated to the expending agency designated by the federal government or, if none is designated, to such expending agency as may be designated by the Governor.

2009 Neb. Laws LB 315, § 277 (emphasis added). We understand that in Fiscal Year 2010, LB 315, § 277 provided the ability to administratively appropriate approximately \$130 million of ARRA funding in the Education Aid Program alone.

VI. Finally, you have inquired, in the event we conclude that § 257 or some other mechanism appropriated the funds, whether the Legislature may “change the language in LB 294 to appropriate some or all of the CRF dollars?” Since § 257 gave the Governor the administrative ability to appropriate the CRF funds, the Legislature may appropriate only funds which have not already been obligated or appropriated.

CONCLUSION

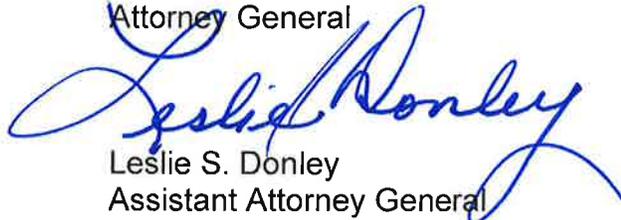
Based on the foregoing, it is our opinion that 2019 Neb. Laws § 257 provided a sufficient legal basis to appropriate the payments received from the Coronavirus Relief Fund established under the CARES Act. Those funds have been credited to the Governor’s Emergency Federal Fund—COVID 19, a separate and distinct fund created specifically for receipt of the funds. The CRF funds are expressly limited to the uses set out in 42 U.S.C. § 801(d). Thus, transfer to the Cash Reserve Fund is not required.

Senator Steve Lathrop
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Finally, the Legislature may choose to appropriate CRF funds not otherwise obligated or appropriated.

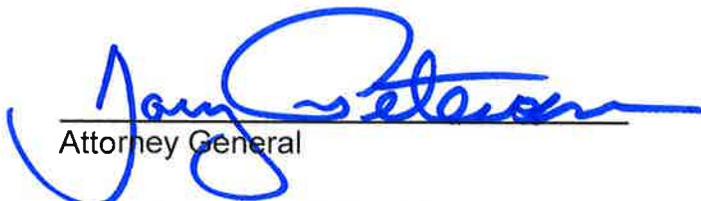
Sincerely,

DOUGLAS J. PETERSON
Attorney General



Leslie S. Donley
Assistant Attorney General

Approved by:



Attorney General

pc: Patrick J. O'Donnell
Clerk of the Nebraska Legislature

49-2499-29