I Mina'trentai Sais Na Liheslaturan Guåhan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
325-36 (COR) As amended by the Committee on General Government Operations, Appropriations, and Housing; amended in the Committee of the Whole; and further amended on the Floor.	Joe S. San Agustin Tina Rose Muña Barnes Telena Cruz Nelson Clynton E. Ridgell Jose "Pedo" Terlaje	AN ACT TO *AMEND* SECTION 2 OF CHAPTER I AND SECTION 2 OF PART I, CHAPTER III; AND ADD A NEW SECTION 21 TO CHAPTER XI, ALL OF PUBLIC LAW 36-54 (GENERAL APPROPRIATIONS ACT OF 2022), RELATIVE TO ESTABLISHING AND FUNDING THE *PRUGRÅMAN AYUDA PARA I TAOTAO-TA ENERGY CREDIT PROGRAM* .	7/6/22 1:54 p.m.	7/7/22	Committee on General Government Operations, Appropriations, and Housing	7/15/22 2:00 p.m.	7/20/22 2:50 p.m. As Amended by The Committee on General Government Operations, Appropriations, and Housing.	Request: 7/7/22 7/12/22	

SESSION DATE	TITLE	DATE PASSED	TRANSMITTED	DUE DATE	PUBLIC LAW NO.	DATE SIGNED	NOTES
7/20/22	AN ACT TO *AMEND* SECTION 2 AND SECTION 4(a) OF CHAPTER I, AND SECTION 2 OF PART I, CHAPTER III; AND *ADD* A NEW SECTION 21 TO CHAPTER XI, ALL OF PUBLIC LAW 36-54 (GENERAL APPROPRIATIONS ACT OF 2022), RELATIVE TO ESTABLISHING AND FUNDING THE *PRUGRÅMAN AYUDA PARA I TAOTAO-TA* ENERGY CREDIT PROGRAM.	7/26/22	7/26/22	8/6/22	36- 106	7/27/22	Received: 7/28/22 Mess and Comm. Doc. No. 36GL-22-2330

LOURDES A. LEON GUERRERO
GOVERNOR

JOSHUA F. TENORIO
LT. GOVERNOR

UFISINAN I MAGA'HÅGAN GUÅHAN
OFFICE OF THE GOVERNOR OF GUAM

July 27, 2022

HONORABLE THERESE M. TERLAJE
Speaker
I Mina'trentai Sais Na Liheslaturan Guåhan
36th Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

Re: BILL NO. 325-36 (COR) – AN ACT TO *AMEND* SECTION 2 AND SECTION 4(a) OF CHAPTER I, AND SECTION 2 OF PART I, CHAPTER III; AND *ADD* A NEW SECTION 21 TO CHAPTER XI, ALL OF PUBLIC LAW 36-54 (GENERAL APPROPRIATIONS ACT OF 2022), RELATIVE TO ESTABLISHING AND FUNDING THE *PRUGRÅMAN AYUDA PARA I TAOTAO-TA* ENERGY CREDIT PROGRAM

Hafa Adai Madame Speaker,

Over the last week, local leaders have engaged in intense dialogue and debate regarding Bill No. 325-36. The crux of the issue is the appropriate funding source for this measure, which proposes to pay a $500 credit towards the account of current Guam Power Authority residential and commercial subscribers, to be disbursed $100 per month for the next five (5) months. Ultimately, the bill appropriates the necessary funds from the General Fund to GPA on a monthly basis, over $26M total, for this purpose.

Despite the appropriation, the Bill also contains language reflecting the extended topic of debate. Specifically, the Bill provides that the amount authorized may be expended from three possible sources: (1) FY2021 excess General Fund revenues, (2) FY2022 General fund appropriations as authorized, and (3) federal appropriations that can be used for purposes of the Bill. Further, the Bill states that "[n]o local funds may be used for the [program] as long as federal funds that can be used for the purposes of this Act are available to encumber, obligate, or expend."

Implementation of Bill No. 325-26 necessarily begins with the acknowledgment that American Rescue Plan Act neither requires nor authorizes the legislature's reappropriation of federal funds provided to Guam under the ARP, and no federal funds are therefore available to the Legislature to encumber, obligate, or expend. Notwithstanding this fact, much energy and effort has been expended by fiscal agencies and the public auditor, individuals charged with studying eligible uses of the funds, to educate the Legislature on the issue of why ARP funds could not be used for the purpose identified in this Bill.

Based on a thorough review of the Final Rule, I stand firm in my assessment that ARP monies are not available to fund the credit authorized in this Bill. First, this utility credit is explicitly intended to offset the rise in power costs resulting from the gas crisis in the advent of the Russian-Ukrainian war. In his testimony before the Legislature, Del. San Nicolas acknowledged that ARP funds are intended for COVID response and recovery efforts. However, he suggested that we may simply *frame* the relief as COVID-related, and that our Administration's insistence on being honest about the actual cause of the impact this program is designed to address is simply a matter of semantics.

But hiding the truth doesn't make it go away. In publicly available correspondence between myself and GPA, in which GPA inquired as to the availability of ARP funds to offset its rate increase, GPA explicitly acknowledged that the increase was due to the rise in world fuel oil since February 2022 due to geopolitical instability. Power rates did not go up because of COVID-19. In fact, according to GPA, "[i]n mid-2020, GPA's fuel oil costs decreased resulting in a lowered [levelized energy adjustment charge ("LEAC")] of 8¢/kWh, largely due to decreased demand during the pandemic. As fuel prices began to rise, the LEAC followed suit." ARP funds are not intended to address negative economic impacts of outside factors, such as geopolitical crises. They are intended to support each jurisdiction's response to and recovery from the COVID-19 public health emergency.

Second, the designation of Guam households as disproportionately impacted is not a magic wand that absolves us of our obligation to identify impacts and design programs around those impacts. As explained in the Final Rule, households in the territories were designated as disproportionately impacted communities because of their longstanding fiscal and health challenges that were exacerbated by natural disasters. Specifically, even prior to the pandemic, residents in the territories experienced a range of health disparities compared to the states, including higher rates of diabetes, obesity, and high blood pressure. Additionally, our health care systems have faced perennial challenges, including recruitment and retainment of providers, and capacity.

Key fiscal disparities have also been identified. Specifically, statutory caps and fixed matching rates for Medicaid have strained territorial resources, and territories have experienced difficulty putting up their share of funding that is necessary to draw down on federal funds, increasingly difficult for territories whose government revenues rely on tourism and related industries.

Based on these anticipated disparities, disproportionately impacted communities were provided additional programming allowances under the Final Rule not available to less impacted communities. Specific to healthcare disparities, enumerated eligible uses include payment for community health workers and access to services, the establishment of medical facilities including hospitals, and investment in neighborhoods, including parks and outdoor recreational spaces, to promote improved health outcomes. Further programs to combat systemic economic disparities include converting abandoned properties to affordable housing, or providing assistance to high-poverty school districts.

The designation of impacted and disproportionately impacted households and communities in no way absolves a recipient state or territory from use restrictions under the Final Rule. Specifically, the nature of the assistance must correspond to the nature of the identified impact. The assistance

Bill No. 325-36 seeks to provide is utility assistance to all household and commercial GPA accounts. While I agree that all households in Guam have suffered from disparities in our standards of living compared to our stateside counterparts, these disparities occur in the contexts of healthcare or infrastructure. Regardless of our individual income levels, because we reside in Guam, we do not have access to the same healthcare resources California residents may have access to. That disparity predates COVID, and has rendered our community particularly susceptible to its effects.

In contrast, I cannot fashion a program to deliver cash aid to every person in Guam, because not all of us suffered financially because of the pandemic. I should not receive cash assistance from the Government, because I cannot demonstrate that I have been economically harmed by the pandemic simply by virtue of the fact that I live on Guam. As the Final Rule provides:

> In designing a program or service that responds to a disproportionately impacted class, a recipient must first identify the impact and then identify an appropriate response. To assess disproportionate impact, recipients should rely on data or research that measures the public health or negative economic impact. An assessment of the effects of a response (e.g., survey data on levels of resident support for various potential responses) is not a substitute for an assessment of the impact experienced by a particular class. Data about the appropriateness or desirability of a response may be used to assess the reasonableness of a response, once an impact or disproportionate impact has been identified but should not be the basis for assessing impact.

The Public Auditor addressed this issue in his comments before the Legislature, supporting our Administration's interpretation of the Final Rule. The popularity of a program – the fact that everyone would enjoy a break on their power bill – does not determine whether they have been impacted by COVID-19 such that they should receive the benefit. The clearest, most foolproof method to determine economic harm, is to utilize the low-or-moderate income categories provided in the Final Rule. Short of producing data demonstrating that, as a class, all households in Guam have suffered financially directly as a result of COVID, I decline to support a claim that we have. The disparities we have suffered from as an island, including our limited healthcare facilities, I am addressing by pursuing the construction of a medical complex, which will bring local households closer to the standards available to their stateside counterparts. We must use these monies to address these disparities, and not to provide gratuities to people who haven't experienced an impact.

Finally, even if you could stretch interpretation of the Final Rule to authorize provision of cash assistance to populations who don't have a demonstrable need for such services, certainly commercial entities would not constitute "households residing in the U.S. Territories or receiving services from these governments," such that extending them a utility credit may be paid for utilizing ARP funds. The lack of precision in this proposed use of federal funds exposes how critical it is that we rely on the interpretations of our fiscal agencies, who are charged with reading and understanding the fine print of the rules, and not merely the Overview.

Fiscal discipline has enabled our Administration to eliminate a deficit that for so long weighed on the shoulders of our community because of spendthrift administrations of the past. It is this philosophy that has enabled our Administration to expend Coronavirus Aid, Relief, and Economic Security ("CARES") Act funds without fiscal flags. And it is this principle that will guide us to utilize ARP funds to the maximum benefit of our community, without having to manipulate applicable guidelines, or mislead governing federal agencies.

We do not need to obscure our true use of federal funds. We do not need to misrepresent the nature of our programs to make it appear as though we are complying with the law. We can simply comply with the law. While our delegate proposed retaining local funds in case we need them to repay the federal government for misuse of funds, I propose that we don't misuse funds in the first place, no matter how popular it would be to do so.

In sum, all ARP funds have been dedicated, and ultimately, they are not available to encumber, obligate, or expend for the purpose identified in this bill. However, the restrictions preventing the use of federal funds do not apply to the use of local funds, and the utility credit in Bill No. 325-36 may therefore be funded utilizing the General Fund appropriation contained in the Bill. For this reason, I sign Bill No. 325-36 into law as ***Public Law No. 36-106***.

Senseremente,

Lou Leon Guerrero

LOURDES A. LEON GUERRERO
Maga'hågan Guåhan
Governor of Guam

Enclosure: Bill No. 325-36 (COR) *nka P.L. No. 36-106*

cc via email: *Honorable* Joshua F. Tenorio, *Sigundo Maga'låhen Guåhan*
Compiler of Laws

I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN
2022 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'HÅGAN GUÅHAN*

This is to certify that **Bill No. 325-36 (COR), "AN ACT TO *AMEND* SECTION 2 AND SECTION 4(a) OF CHAPTER I, AND SECTION 2 OF PART I, CHAPTER III; AND *ADD* A NEW SECTION 21 TO CHAPTER XI, ALL OF PUBLIC LAW 36-54 (GENERAL APPROPRIATIONS ACT OF 2022), RELATIVE TO ESTABLISHING AND FUNDING THE *PRUGRÅMAN AYUDA PARA I TAOTAO-TA* ENERGY CREDIT PROGRAM,"** was on the 26th day of July 2022, duly and regularly passed.

Therese M. Terlaje

Therese M. Terlaje
Speaker

Attested:

Amanda L. Shelton

Amanda L. Shelton
Legislative Secretary

This Act was received by *I Maga'hågan Guåhan* this 26th day of July, 2022, at 4:56 o'clock P.M.

Assistant Staff Officer
Maga'håga's Office

APPROVED:

Lourdes A. Leon Guerrero
I Maga'hågan Guåhan

Date: 7/27/22

Public Law No. 36-106

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I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN
2022 (SECOND) Regular Session

Bill No. 325-36 (COR)
As amended by the Committee on General Government Operations, Appropriations, and Housing; further amended in the Committee of the Whole; and further amended on the Floor.

Introduced by: Joe S. San Agustin
Tina Rose Muña Barnes
Telena Cruz Nelson
Clynton E. Ridgell
Jose "Pedo" Terlaje
V. Anthony Ada
Frank Blas Jr.
Joanne Brown
Christopher M. Dueñas
James C. Moylan
Sabina Flores Perez
Amanda L. Shelton
Telo T. Taitague
Therese M. Terlaje
Mary Camacho Torres

AN ACT TO *AMEND* SECTION 2 AND SECTION 4(a) OF CHAPTER I, AND SECTION 2 OF PART I, CHAPTER III; AND *ADD* A NEW SECTION 21 TO CHAPTER XI, ALL OF PUBLIC LAW 36-54 (GENERAL APPROPRIATIONS ACT OF 2022), RELATIVE TO ESTABLISHING AND FUNDING THE *PRUGRÅMAN AYUDA PARA I TAOTAO-TA* ENERGY CREDIT PROGRAM.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Section 2 of Chapter I (General Provisions) of Public Law 36-54 (the General Appropriations Act of 2022) is *amended* to read:

"Section 2. Estimated Revenues for Fiscal Year 2022. Notwithstanding § 22436, Chapter 22, Title 5 GCA, *I Liheslaturan Guåhan* adopts the following revenue estimates for Fiscal Year 2022 as the basis for the appropriations contained in this Act.

I.	**GENERAL FUND REVENUES AMOUNT**	
	TOTAL GENERAL FUND REVENUE	**$765,010,882**
	GENERAL FUND PROVISION FOR TAX REFUND PAYMENTS	**($67,974,116)**
	TOTAL GENERAL FUND REVENUE AVAILABLE FOR OPERATIONS	**$697,036,766**
	A. TAXES	
	Income Tax	
	Corporate	$73,908,390
	Individual	$75,670,286
	Withholding Taxes, Interest, and Penalties	$237,531,525
	Provision for Tax Refunds:	
	Gross Provision for Tax Refund Payments	($145,000,000)
	Earned Income Tax Credit Reimbursements	$55,830,695
	Healthcare Center of Excellence	($35,000,000)
	New Department of Corrections Facility	($5,000,000)
	Child Tax Credit Receipts (Advance and Regular)	$35,105,424
	Additional Child Tax Credit Reimbursements	$26,089,765
	General Fund Provision for Tax Refund Payments	($67,974,116)
	TOTAL INCOME TAXES	**$319,136,085**
	Business Privilege Tax	

	Business Privilege Tax	$290,505,719
	GMHA Pharmaceuticals Fund	$17,982,304
	Tax Credit: Rehabilitation and Improvements – Harmon Industrial Park Roadway [P.L. 33-191]	($175,000)
	Other Taxes	$4,105,379
TOTAL BUSINESS PRIVILEGE TAXES		**$276,453,794**
TOTAL TAXES		**$595,589,879**
B.	**FEDERAL SOURCES**	
	Federal Income Tax Collection – Section 30 Funds	$76,141,259
	Immigration and Passport Fees	$1,816,679
	TOTAL FEDERAL SOURCES	**$77,957,938**
C.	**USE OF MONEY AND PROPERTY**	**$428,868**
D.	**LICENSES, FEES, AND PERMITS**	
	Licenses, Fees, and Permits	$3,507,616
	Better Public Service Fund	($350,762)
	TOTAL LICENSES, FEES, AND PERMITS	**$3,156,854**
E.	**DEPARTMENT CHARGES**	**$1,395,161**
TOTAL GENERAL FUND REVENUE		**$678,528,700**
2% GENERAL FUND RESERVE (DEFICIT REDUCTION/ RAINY DAY FUND)		**$13,570,574**
TOTAL GENERAL FUND REVENUE AVAILABLE FOR APPROPRIATION		**$664,958,126**
II.	**SPECIAL FUND REVENUES AMOUNT**	
A.	Air Pollution Control Special Fund	$140,245
B.	Banking and Insurance Enforcement Fund	$478,857
C.	Better Public Service Fund	$1,291,037

D.	*Chamorro* Land Trust Operations Fund	$1,027,749
E.	*Chamorro* Land Trust Survey and Infrastructure Fund	$92,824
F.	Contractors License Board Fund	$711,228
G.	Corrections Revolving Fund	$1,121,019
H.	Customs, Agriculture, and Quarantine Inspection Services Fund	$2,738,473
I.	DPHSS Sanitary Inspection Revolving Fund	$167,383
J.	Enhanced 911 Emergency Reporting System Fund	$2,159,975
K.	Environmental Health Fund	$1,390,435
L.	Fire, Life and Medical Emergency Fund	$974,832
M.	GMHA Pharmaceuticals Fund	$17,982,304
N.	Guam Ancestral Lands Commission Survey, Infrastructure, and Development Fund	$408,553
O.	Guam Board of Accountancy Fund	$789,780
P.	Guam Educational Facilities Fund	$34,639,348
Q.	Guam Environmental Trust Fund	$453,504
R.	Guam Highway Fund	$21,841,583
	Better Public Service Fund	($940,275)
	Public Transit Fund	($297,483)
	Total Guam Highway Fund	$20,603,825
S.	Guam Invasive Species Inspection Fee Fund	$623,691
T.	Guam Museum Fund	$338,547
U.	Guam Plant Inspection and Permit Fund	$97,393
V.	Health Professional Licensing Office Revolving Fund	$296,921
W.	Healthy Futures Fund	$42,820,945
X.	Host Community Fund	$300,000
Y.	Indirect Cost Fund	$1,340,140

Z.	Land Survey Revolving Fund	$3,418,548
AA.	Limited Gaming Fund	$1,397,717
AB.	Manpower Development Fund	$5,606,400
AC.	Mental Health and Substance Abuse Services Fund	$145,551
AD.	Office of Vital Statistics Revolving Fund	$239,948
AE.	Pesticide Management Fund	$99,104
AF.	Police Patrol Vehicle and Equipment Revolving Fund	$318,520
AG.	Police Services Fund	$928,439
AH.	Professional Engineers, Architects and Land Surveyors Board Fund	$279,538
AI.	Public Recreation Services Fund	$106,642
AJ.	Public School Library Resources Fund	$763,194
AK.	Public Transit Fund	$297,483
AL.	Rabies Prevention Fund	$40,667
AM.	Recycling Revolving Fund	$2,807,026
AN.	Safe Streets Fund	$133,026
AO.	School Lunch/SAE/Child Nutritional Meal Reimbursement Fund - Federal Sources (100% Federal Grant)/Cash Collections	$12,504,000
AP.	Solid Waste Operations Fund	$18,967,560
	Host Community Fund	($300,000)
	Total Solid Waste Operations Fund	$18,667,560
AQ.	Street Light Fund	$4,226,064
AR.	Tax Collection Enhancement Fund	$808,767
AS.	Tourist Attraction Fund	$15,775,141
AT.	Water Protection Fund	$102,742
AU.	Water Research and Development Fund	$69,207

TOTAL SPECIAL FUND REVENUE		**$201,724,292**
III. FEDERAL MATCHING GRANTS-IN-AID		
Federal Grants-in-Aid Requiring Local Match:		
A.	Guam Community College	$523,126
B.	Guam Council on the Arts and Humanities Agency	$309,300
C.	Guam Police Department	$2,426,192
D.	Department of Agriculture	$107,435
E.	Department of Integrated Services for Individuals with Disabilities	$2,085,461
F.	Department of Labor	$47,000
G.	Office of the Attorney General	$6,426,000
H.	Department of Military Affairs	$1,683,975
I.	Department of Public Health and Social Services	$96,591,545
J.	University of Guam	$4,863,758
TOTAL FEDERAL MATCHING GRANTS-IN-AID REVENUES		**$115,063,792**
IV. REVENUE SUMMARY:		
TOTAL GENERAL FUND REVENUE AVAILABLE FOR APPROPRIATION		**$664,958,126**
TOTAL SPECIAL FUND REVENUE		**$201,724,292**
TOTAL FEDERAL MATCHING GRANTS-IN-AID REVENUE		**115,063,792**
GRAND TOTAL		**$981,746,210"**

Section 2. Section 2 of Part I, Chapter III (Health) of Public Law 36-54 (the General Appropriations Act of 2022) is *amended* to read as follows:

"**Section 2. GMHA Pharmaceuticals Fund Appropriation.** Pursuant to §§ 26208 and 26208.1 of Article 2, Chapter 26, Title 11 GCA, the sum of Seventeen Million Nine Hundred Eighty-two Three Hundred Four Dollars **($17,982,304)** is appropriated from the GMHA Pharmaceuticals Fund

to GMHA for Fiscal Year 2022. Notwithstanding §§ 26208.2 and 26208.3 of Article 2, Chapter 26, Title 11 GCA, *I Maga'hågan Guåhan* is authorized to determine that one hundred percent (100%) of the appropriation in this Section can be expended for GMHA in FY 2022 as a direct subsidy; this determination shall be made via Executive Order, issued no later than September 1, 2022."

Section 3. A new Section 21 is hereby *added* to Chapter XI (Miscellaneous Appropriations) of Public Law 36-54 (the General Appropriations Act of 2022) to read as follows:

"**Section 21.** ***Prugråman Ayuda Para I Taotao-ta*** **Energy Credit Program; Establishment and Appropriation.**

(a) There is hereby established the *Prugråman Ayuda Para I Taotao-ta* Energy Credit Program. The purpose of the *Prugråman Ayuda Para I Taotao-ta* Energy Credit Program is to provide each of the Guam Power Authority's fifty-two thousand seven hundred sixty-two (52,762) residential, master-metered, and commercial customers with a Five Hundred Dollars ($500) credit toward their account, to be disbursed One Hundred Dollars ($100) each month for the months of July, August, September, October, and November 2022, and shall only be credited to the current billing of such months. The sum of Twenty-six Million Three Hundred Eight-one Thousand Dollars **($26,381,000)** is hereby appropriated from the General Fund to the Guam Power Authority, and shall be disbursed to the Guam Power Authority in five (5) equal monthly installments for the purposes of this Section. The Guam Power Authority shall reflect the One Hundred Dollars ($100) energy credit on each customer's billing statement pursuant to this Section. The Department of Administration shall equally disburse this appropriation to the

Guam Power Authority for each of the five (5) months of July, August, September, October, and November 2022.

(1) Validation of Master-Metered Accounts. The Guam Power Authority shall, from all Master-Metered Accountholders, obtain a notarized list of the number of active residential utility power sub-accounts under that Master Meter to ensure the proper application of the credit to the Master-Metered Account.

(b) Credits received from the *Prugråman Ayuda Para I Taotao-ta* Energy Credit Program shall be tax-exempt.

(c) Notwithstanding any other provision of law, rule, or regulation, the amount authorized pursuant to this Section may be expended from funds that may be available from the following:

(1) Fiscal Year 2021 excess General Fund revenues; and

(2) Fiscal Year 2022 General Fund appropriation as authorized by this Act; and

(3) Any federal appropriations that can be used for the purposes of this Act.

No local funds may be used for the *Prugråman Ayuda Para I Taotao-ta* Energy Credit Program as long as federal funds that can be used for the purposes of this Act are available to encumber, obligate, or expend."

Section 4. Section 4(a) of Chapter I (General Provisions) of Public Law 36-54 (the General Appropriations Act of 2022) is *amended* to read:

"Section 4. Suspension of Two Percent (2%) General Fund Reserve (Deficit Reduction/ Rainy Day Fund).

(a) Notwithstanding any other provision of law, rule, or regulation, the requirement to deposit two percent (2%) of General Fund revenues into

the Rainy Day Fund pursuant to § 22436, Chapter 22, Title 5 GCA, is hereby suspended for Fiscal Year 2022.

Nothing herein shall prevent *I Maga'hågan Guåhan* from making such deposits into the Rainy Day Fund as deemed necessary. Notwithstanding any other provision of law, rule, or regulation, *I Maga'hågan Guåhan* shall deposit Fifteen Million Dollars ($15,000,000) into the Rainy Day Fund from FY 2022 General Fund revenues which shall be reserved for additional pandemic relief and recovery programs as authorized by *I Liheslatura*. General Fund revenues collected in excess of the adopted revenues as the basis for the appropriations contained in Public Law 35-99 and this Act shall be deposited as follows: seventy percent (70%) of such excess revenue shall be deposited into the Income Tax Refund Efficient Payment Trust Fund of Chapter 51 of Title 11 GCA, and thirty percent (30%) of such excess revenue shall be deposited into the Rainy Day Fund; provided, that all excess revenue referenced herein shall be subject to legislative appropriation."

Section 5. Severability. If any provision of this Act or its application to any person or circumstance is found to be invalid or contrary to law, such invalidity shall not affect other provisions or applications of this Act that can be given effect without the invalid provision or application, and to this end the provisions of this Act are severable.

Section 6. Effective Date. This Act shall be effective upon enactment.