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MISSISSIPPI LEGISLATURE

2020 Regular Session

To: Rules

By: Representatives Scoggin, Faulkner

House Bill 1793

(As Sent to Governor)

AN ACT TO CREATE THE "POSTSECONDARY EDUCATION COVID-19 MITIGATION RELIEF PROGRAM ACT," TO BE ADMINISTERED BY THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO PROVIDE GRANTS AND REIMBURSEMENTS TO ELIGIBLE TWO-YEAR AND FOUR-YEAR, PUBLIC AND PRIVATE POSTSECONDARY EDUCATIONAL INSTITUTIONS LOCATED WITHIN THE STATE OF MISSISSIPPI FOR COVID-19-RELATED ELIGIBLE EXPENSES; TO DEFINE TERMS; TO PRESCRIBE ELIGIBILITY REQUIREMENTS FOR A POSTSECONDARY EDUCATIONAL INSTITUTION'S PARTICIPATION IN THE GRANT PROGRAM; TO REQUIRE THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO DEVELOP REGULATIONS, PROCEDURES AND APPLICATION FORMS TO GOVERN THE ADMINISTRATION OF THE PROGRAM, AND ESTABLISH THE MINIMUM REQUIREMENTS TO BE INCLUDED IN THE APPLICATION FOR CONSIDERATION FOR GRANT FUNDS, INCLUDING DEMONSTRATION OF NEED, INTENT FOR USE OF GRANT FUNDS RECEIVED, AN ITEMIZED EXPENSE REPORT OF REIMBURSABLE ELIGIBLE EXPENSES; TO PARTICIPATING POSTSECONDARY EDUCATIONAL INSTITUTIONS TO MAKE APPLICATION FOR A GRANT TO THE BOARD; TO PROVIDE THAT THE APPLICATION MUST BE ACCOMPANIED WITH VERIFIED DOCUMENTATION AND SIGNED UNDER PENALTY OF PERJURY; TO PROVIDE THAT THE USE OF GRANTS SHALL SUBJECT THE RECEIVING POSTSECONDARY EDUCATIONAL INSTITUTION TO AUDIT BY THE UNITED STATES DEPARTMENT OF THE TREASURY'S OFFICE OF INSPECTOR GENERAL AND THE MISSISSIPPI OFFICE OF THE STATE AUDITOR; TO REQUIRE POSTSECONDARY EDUCATIONAL INSTITUTIONS FOUND TO BE FULLY OR PARTIALLY NONCOMPLIANT WITH GRANT REQUIREMENTS TO RETURN TO THE STATE ALL OR A PORTION OF THE GRANT MONIES RECEIVED AND USED FOR UNALLOWABLE EXPENDITURES; TO PROVIDE THAT THE AGGREGATE AMOUNT OF GRANT FUNDS AWARDED TO ANY SINGLE POSTSECONDARY EDUCATIONAL INSTITUTION SHALL NOT EXCEED THE AMOUNT AUTHORIZED FOR THE INDIVIDUAL INSTITUTION UNDER THIS ACT; TO CREATE A SPECIAL FUND IN THE STATE TREASURY, TO BE KNOWN AS THE "POSTSECONDARY EDUCATION COVID-19 MITIGATION RELIEF GRANT FUND"; TO PROVIDE THAT IF ANY UNOBLIGATED MONIES REMAIN IN THE FUND, THE GOVERNOR SHALL HAVE THE DISCRETION TO TRANSFER MONIES TO ANOTHER STATE AGENCY TO BE USED FOR ELIGIBLE EXPENDITURES PURSUANT TO THE CARES ACT; TO REQUIRE THE STATE FISCAL OFFICER TO TRANSFER A SET AMOUNT OF FUNDS FROM THE BUDGET CONTINGENCY FUND TO THE "POSTSECONDARY EDUCATION COVID-19 MITIGATION RELIEF GRANT FUND,"; TO CREATE THE "INDEPENDENT SCHOOLS' COVID-19 ASSISTANCE GRANT PROGRAM ACT," TO BE ADMINISTERED BY THE MISSISSIPPI DEVELOPMENT AUTHORITY TO PROVIDE GRANTS AND REIMBURSEMENT TO ELIGIBLE INDEPENDENT SCHOOLS FOR COVID-19-RELATED ELIGIBLE EXPENSES; TO DEFINE TERMS; TO PRESCRIBE ELIGIBILITY REQUIREMENTS FOR INDEPENDENT SCHOOL PARTICIPATION IN THE GRANT PROGRAM; TO REQUIRE THE MISSISSIPPI DEVELOPMENT AUTHORITY TO DEVELOP REGULATIONS AND PROCEDURES TO GOVERN THE ADMINISTRATION OF THE PROGRAM, AND ESTABLISH THE MINIMUM REQUIREMENTS TO BE INCLUDED IN THE APPLICATION FOR GRANT FUNDS, INCLUDING DEMONSTRATION OF NEED, INTENT FOR USE OF GRANT FUNDS RECEIVED, AN ITEMIZED EXPENSE REPORT OF REIMBURSABLE ELIGIBLE EXPENSES; TO REQUIRE AN ELIGIBLE INDEPENDENT SCHOOL DESIRING TO PARTICIPATE IN THE PROGRAM TO MAKE APPLICATION FOR A GRANT TO THE MISSISSIPPI DEVELOPMENT AUTHORITY; TO PROVIDE THAT THE APPLICATION MUST BE ACCOMPANIED WITH VERIFIED DOCUMENTATION AND SIGNED UNDER PENALTY OF PERJURY; TO PROVIDE THAT USE OF GRANTS SHALL SUBJECT AN INDEPENDENT SCHOOL TO AUDIT BY THE UNITED STATES DEPARTMENT OF THE TREASURY'S OFFICE OF INSPECTOR GENERAL AND THE MISSISSIPPI OFFICE OF THE STATE AUDITOR; TO REQUIRE INDEPENDENT SCHOOLS FOUND TO BE FULLY OR PARTIALLY NONCOMPLIANT WITH GRANT REQUIREMENTS TO RETURN TO THE STATE ALL OR A PORTION OF THE GRANT MONIES RECEIVED AND USED FOR UNALLOWABLE EXPENDITURES; TO PROVIDE THAT THE AGGREGATE AMOUNT OF GRANT FUNDS AWARDED TO ANY SINGLE INDEPENDENT SCHOOL SHALL NOT EXCEED A CERTAIN SUM; TO STIPULATE THAT GRANTS FUNDS SHALL ONLY BE AWARDED IN THE AMOUNT INDICATED IN THE INDEPENDENT SCHOOL'S APPLICATION AS ITEMIZED ELIGIBLE EXPENSES, SUBJECT TO APPROVAL BY THE MISSISSIPPI DEVELOPMENT AUTHORITY; TO ALLOW INDEPENDENT SCHOOLS TO APPLY FOR GRANTS ON MULTIPLE OCCASIONS UNTIL SUCH TIME THAT THE INDEPENDENT SCHOOL HAS RECEIVED THE AGGREGATE AMOUNT OF FUNDS IT IS ELIGIBLE TO BE AWARDED; TO CREATE A SPECIAL FUND IN THE STATE TREASURY, TO BE KNOWN AS THE

"INDEPENDENT SCHOOLS' COVID-19 ASSISTANCE GRANT FUND"; TO PROVIDE THAT IF ANY UNOBLIGATED MONIES REMAIN IN THE FUND, THE GOVERNOR SHALL HAVE THE DISCRETION TO TRANSFER MONIES TO ANOTHER STATE AGENCY TO BE USED FOR ELIGIBLE EXPENDITURES PURSUANT TO THE CARES ACT; TO REQUIRE THE STATE FISCAL OFFICER TO TRANSFER A SET AMOUNT OF FUNDS FROM THE BUDGET CONTINGENCY FUND TO THE "INDEPENDENT SCHOOLS' COVID-19 ASSISTANCE GRANT FUND"; TO PROVIDE THAT THE PROVISIONS OF THIS ACT ARE SEVERABLE; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. Sections 1 through 6 of this act shall be known, and may be cited as the "Postsecondary Education COVID-19 Mitigation Relief Program Act."

SECTION 2. As used in Sections 1 through 6 of this act, the following terms shall have the meanings ascribed unless the context otherwise requires:

(a) "Department" means the Department of Finance and Administration.

(b) "COVID-19" means the Coronavirus Disease 2019.

(c) "CARES Act" means the Coronavirus Aid, Relief, and Economic Security Act.

(d) "Eligible postsecondary educational institution" means:

(i) Any state-supported four-year college or university operating within the State of Mississippi under the governing authority of the Board of Trustees of State Institutions of Higher Learning;

(ii) Any private four-year college or university operating within the State of Mississippi and accredited by a state, regional or national accrediting organization; and

(iii) Any state-supported two-year community college operating within the State of Mississippi under the governing authority of the Mississippi Community College Board and a local community college district board of trustees.

(e) "Interruption in learning" means disruption of regular educational instruction at a postsecondary educational institution facility resulting from required or voluntary closure related to COVID-19.

(f) "Public health measure" means any action reasonably taken to prevent the spread of COVID-19 in the educational setting.

(g) "Eligible expense" means a cost incurred by a postsecondary educational institution for public health measures or due to interruption in learning from March 1, 2020, through December 30, 2020. Such eligible expenses may consist of:

(i) Training and professional development for faculty and staff regarding measures to decrease the spread of COVID-19;

(ii) Purchasing facility sanitization supplies and other expenses of disinfection of the recipient institution's facilities to mitigate or respond to COVID-19;

(iii) Technology costs associated with transition to and administration of online learning;

(iv) Payroll expenses for public health and public safety employees employed by the recipient institution, and payroll expenses for health care, human services and similar employees of the institution whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency;

(v) Purchasing of medical supplies and personal protection equipment (PPE);

(vi) Developing infrastructure necessary at the community or junior colleges to increase capacity in workforce development or skills training classes for students who are unemployed, underemployed or seeking new employment as a direct or indirect result of COVID-19; or

(vii) Medical expenses incurred by the recipient institution to treat or diagnose COVID-19, including COVID-19 testing and serological testing, emergency medical response and transportation, and telemedicine expenses related to COVID-19.

No cost will be considered an eligible expense if found to be ineligible under the guidelines, guidance, rules, regulations and/or other criteria, as may be amended or supplemented from time to time, of the United States Department of the Treasury regarding the use of monies from the Coronavirus Relief Fund established by the CARES Act.

(h) "Grant" means an award by the department to a postsecondary educational institution to cover eligible expenses in accordance with this act.

(i) "Program" means the Postsecondary Education COVID-19 Mitigation Relief Program established in Sections 1 through 6 of this act.

SECTION 3. (1) There is established the Postsecondary Education COVID-19 Mitigation Relief Program for public and private postsecondary educational institutions to be administered by the department, which shall set the dates and deadlines for applying for an award under this section. The program is established for the purpose of providing reimbursement to eligible postsecondary educational

institutions for unreimbursed expenses directly related to COVID-19. The department shall establish such rules and regulations as it deems necessary and proper to carry out the purposes and intent of this section.

(2) The department shall approve applications for reimbursement from each eligible postsecondary educational institution. For each eligible postsecondary educational institution, the department shall only award funds equivalent to the lesser of the total of itemized eligible COVID-19-related expenses or the maximum allowable for each institution based on the total number of students enrolled during the 2019-2020 scholastic year, who were actively enrolled as a part-time or full-time student on March 1, 2020, as determined by the student allocation formulas specified in subsections (3) and (4) of this section. To qualify for reimbursement, each postsecondary educational institution's application for reimbursement must, in addition to specifying the amount of reimbursement requested, also include an itemized expense report that evidences the eligible expenses incurred by the eligible postsecondary educational institution.

(3) (a) Each four-year postsecondary educational institution shall be eligible to be reimbursed at an amount equivalent to Five Hundred Sixty-eight Dollars ($568.00) per student actively enrolled as a part-time or full-time student on March 1, 2020. Each four-year postsecondary educational institution's reimbursement shall be determined upon the submission of the itemized expense report, required under subsection (2) of this section. Failure of a four-year postsecondary educational institution to submit the itemized expense report will subject the institution to forfeiture of any allotted funds designated for the specific institution's eligible maximum reimbursement amount.

(b) Upon a showing of itemized eligible COVID-19-related expenses, the eligible maximum reimbursement amount allowed for each four-year postsecondary educational institution, as determined by the student allocation formula prescribed in paragraph (a) of this subsection, shall be as follows:

(i) Alcorn State University ..... $ 1,854,520.00

(ii) Delta State University ..... $ 1,946,536.00

(iii) Jackson State University ..... $ 3,603,960.00

(iv) Mississippi State University ..... $ 11,704,776.00

(v) Mississippi University for Women ..... $ 1,523,944.00

(vi) Mississippi Valley State University ..... $ 1,147,928.00

(vii) University of Mississippi ..... $ 11,981,392.00

(viii) University of Southern Mississippi ..... $ 7,320,384.00

(ix) Belhaven University ..... $ 2,272,000.00

(x) Blue Mountain College ..... $ 340,800.00

(xi) Millsaps College ..... $ 433,952.00

(xii) Mississippi College ..... $ 2,465,688.00

(xiii) Rust College ..... $ 364,088.00

(xiv) Tougaloo College ..... $ 397,600.00

(xv) William Carey University .....

(c) The department shall directly allocate to the Board of Trustees of State Institutions of Higher Learning the amount of One Hundred and Thirty Thousand Dollars ($130,000.00) to be used for COVID-19-related expenses.

(d) The total allocating authority provided to the Department of Finance and Administration under the provisions of this subsection (3) shall not exceed Fifty Million Dollars ($50,000,000.00).

(4) (a) Each two-year postsecondary educational institution, upon a showing of itemized eligible COVID-19-related expenses, shall be eligible to be awarded funds equivalent to the lesser of the total of its itemized eligible expenses or the base amount of Three Hundred Fifty-one Thousand Five Hundred Fifty Dollars and Seventy-one Cents ($351,550.71) available to each respective institution, as determined by calculating the total amount of unreimbursed expenses incurred by all two-year postsecondary educational institutions multiplied by the full-time equivalent (FTE) rate of fifteen percent (15%), and divided by the total number of two-year postsecondary educational institutions based on a thirty-seven percent (37%) reduction. The total of the base amount actually awarded to each institution under this paragraph (a) shall be deducted from the eligible maximum reimbursement amount allowed for each institution under paragraph (c) of this subsection.

(b) The remaining eighty-five percent (85%) of the unreimbursed expenses incurred by all two-year postsecondary educational institutions shall then be divided by the total number of FTE students enrolled in all two-year postsecondary educational institutions to be reimbursed at an amount equivalent to Five Hundred Forty-five Dollars and Forty-two Cents ($545.42) per FTE student at each respective two-year postsecondary educational institution as of March 1, 2020, based on a thirty-seven percent (37%) reduction. Each postsecondary educational institution's reimbursement shall be determined upon the submission of the itemized expense report, required under subsection (2) of this section. Failure of a postsecondary educational institution to submit the itemized expense report will subject the institution to forfeiture of any allotted funds designated for the specific institution's eligible maximum reimbursement amount.

(c) Upon a showing of itemized eligible

COVID-19-related expenses, the eligible maximum reimbursement amount allowed for each institution, as determined by the student allocation formulas prescribed in paragraphs (a) and (b) of this subsection, shall be as follows:

(i) Coahoma Community College ..... $ 1,104,018.54

(ii) Copiah-Lincoln Community College ..... $ 1,641,377.19

(iii) East Central Community College ..... $ 1,429,800.67

(iv) East Mississippi Community College ..... $ 1,943,536.14

(v) Hinds Community College ..... $ 4,900,064.29

(vi) Holmes Community College ..... $ 2,908,719.58

(vii) Itawamba Community College ..... $ 2,511,704.35

(viii) Jones County Junior College ..... $ 2,359,313.34

(ix) Meridian Community College ..... $ 1,697,113.29

(x) Mississippi Delta Community College ..... $ 1,453,472.11

(xi) Mississippi Gulf Coast Community College .... $ 4,220,356.11

(xii) Northeast Mississippi Community College .... $ 1,866,958.52

(xiii) Northwest Mississippi Community College ... $ 3,372,657.14

(xiv) Pearl River Community College ..... $ 2,497,523.94

(xv) Southwest Mississippi Community College ..... $ 1,248,446.98.

(d) The department shall directly allocate:

(i) To the Mississippi Community College Board the amount of One Million Dollars ($1,000,000.00); and

(ii) To the individual two-year postsecondary educational institutions, based on full-time enrolled students for all COVID-19-related education expenses, including, but not limited to, PPE and hardened technology infrastructure, the amount of Thirteen Million Eight Hundred Forty-four Thousand Nine Hundred Thirty-seven Dollars and Eighty-one Cents ($13,844,937.81).

Funds allocated under this paragraph (d), at the discretion of the individual two-year postsecondary educational institutions, may be transferred to the Community College Board for consortium distance learning purchases. The Community College Board shall provide the department with the number of full-time enrolled students at the two-year postsecondary educational institutions. Funds allocated under this paragraph (d) shall be for all COVID-19-related education expenses, including, but not limited to, PPE and hardened technology infrastructure at all two-year postsecondary educational institutions.

(e) The total allocating authority provided to the department under the provisions of this subsection (4) shall not exceed Fifty Million Dollars ($50,000,000.00).

(5) The department may retain One Hundred Fifty Thousand Dollars ($150,000.00) for administrative expenses of the program.

(6) The total allocating authority provided to the department under the provisions of subsections (3) and (4) of this section shall not exceed One Hundred Million Dollars ($100,000,000.00).

(7) Unless otherwise provided in this act, the department shall develop regulations, procedures and application forms to govern the administration of the program, which at a minimum, shall require eligible postsecondary educational institutions to:

(a) Submit an application for a grant for reimbursement;

(b) Demonstrate the need and purpose of the grant funds received to mitigate the impact of COVID-19 on the operation of the school and its delivery of instruction; and

(c) Provide an itemized list of reimbursable-eligible expenses, as defined in Section 2 of this act, which the eligible postsecondary educational institution has previously incurred, is presently incurring or will incur in the future, as such expenses relate to mitigation of the impact of COVID-19.

(8) The department shall report on the utilization of the program to the Chairs of the Universities and Colleges Committees of the Senate and the House of Representatives, the Lieutenant Governor, the Speaker of the House and the Governor by October 1, 2020. At a minimum, the report shall contain:

(a) The name of each educational institution;

(b) The total amount of reimbursement requested by each educational institution; and

(c) The total amount of reimbursement received by each educational institution.

SECTION 4. (1) Any eligible postsecondary educational institution desiring to participate in the program shall make application for a grant to the department in a form satisfactory to the department. The application shall include verified documentation, signed under penalty of perjury.

(2) The department shall use the funds appropriated by the Legislature from the Budget Contingency Fund to make grants to eligible postsecondary educational institutions pursuant to applications submitted under subsection (1) of this section, to cover future COVID-19-eligible expenses or provide reimbursement for previously incurred COVID-19-eligible expenses.

(3) The use of grants shall be subject to audit by the United States Department of the Treasury's Office of Inspector General and the Mississippi Office of the State Auditor. An eligible postsecondary educational institution found to be fully or partially noncompliant with grant requirements shall return to the state all of the grant monies received and used for unallowable expenditures. Applicants shall confirm their understanding of these terms.

(4) The program shall be subject to the following terms and conditions:

(a) The aggregate amount of grant funds which may be awarded to any single postsecondary educational institution under the provisions of this act shall not exceed the dollar amount specified for such postsecondary educational institution authorized under subsections (3)(b) and (4)(b) of Section 3 of this act;

(b) Grant funds shall only be awarded in the amount indicated in the eligible postsecondary educational institution's application as itemized eligible expenses, subject to approval by the department; and

(c) An eligible postsecondary educational institution is not limited to submitting only one (1) application for grant funds, but may submit new applications for grant funds, following the guidelines required by the department, until such time that it has received the aggregate amount of funds for which it is eligible to be awarded.

SECTION 5. There is created a special fund in the State Treasury, to be known as the "Postsecondary Education COVID-19 Mitigation Relief Grant Fund," from which the grants authorized by this act shall be disbursed by the department. All monies shall be disbursed from the fund in compliance with the guidelines, guidance, rules, regulations and/or other criteria, as may be amended from time to time, of the United States Department of the Treasury regarding the use of monies from the Coronavirus Relief Fund established by the CARES Act. If on November 30, 2020, there are unobligated monies in the fund, the Governor shall have the discretion to transfer monies to another state agency to be used for eligible expenditures pursuant to the CARES Act.

SECTION 6. Upon the effective date of this act, the State Fiscal Officer shall transfer funds from the Budget Contingency Fund to the "Postsecondary Education COVID-19 Mitigation Relief Grant Fund," the amount of One Hundred Million Dollars ($100,000,000.00) for the implementation and administration of the Postsecondary Education COVID-19 Mitigation Relief Program Act.

SECTION 7. Sections 7 through 12 of this act shall be known, and may be cited as the "Independent Schools' COVID-19 Assistance Grant Program Act."

SECTION 8. As used in Sections 7 through 12 of this act, the following terms shall have the meanings ascribed unless the context otherwise requires:

(a) "COVID-19" means the Coronavirus Disease 2019.

(b) "CARES Act" means the Coronavirus Aid, Relief, and Economic Security Act.

(c) "Eligible independent school" means any private or nonpublic school operating within the State of Mississippi that:

(i) Is a member of the Midsouth Association of Independent Schools (MAIS) and located in the State of Mississippi; or

(ii) Is accredited by a state, regional or national accrediting organization; and

(iii) Is not subject to the purview of authority of the State Board of Education.

"Eligible independent school" includes independent universities that are accredited by a state, regional or national accrediting organization and are not subject to the purview of authority of the State Institutions of Higher Learning.

(d) "Interruption in learning" means disruption of regular educational instruction in a school facility resulting from required or voluntary closure related to COVID-19.

(e) "Public health measure" means any action reasonably taken to prevent the spread of COVID-19 in the educational setting.

(f) "Eligible expense" means a cost incurred by an independent school for public health measures or due to interruption in learning from March 1, 2020 through December 30, 2020. Such eligible expenses may consist of:

(i) Training and professional development of local school staff regarding measures to decrease the spread of COVID-19 and familiarity with technology programs and devices to facilitate distance learning;

(ii) Purchasing facility sanitization supplies and other expenses of disinfection of the independent school's facilities to mitigate or respond to COVID-19;

(iii) Purchasing technology programs and equipment for the expansion of internet connectivity and broadband access within the school facility to be used by school administrators, faculty and staff to facilitate online distance learning;

(iv) Purchasing necessary equipment and accommodations and providing adequate services for students with disabilities;

(v) Purchasing medical supplies and personal protection equipment (PPE);

(vi) Developing infrastructure necessary at the community or junior colleges to increase capacity in workforce development or skills training classes for students who are unemployed, underemployed or seeking new employment as a direct or indirect result of COVID-19; or

(vii) Medical expenses incurred by the independent school to treat or dispense COVID-19, including COVID-19 testing and serological testing, emergency medical response and transportation, and telemedicine expenses related to COVID-19.

No cost will be considered an eligible expense if found to be ineligible under the guidelines, guidance, rules, regulations and/or other criteria, as may be amended from time to time, of the United States Department of the Treasury regarding the use of monies from the Coronavirus Relief Fund established by the CARES Act.

(g) "MDA" means the Mississippi Development Authority.

(h) "Grant" means an award by the MDA to an independent school to cover eligible expenses in accordance with Sections 8 through 13 of this act.

(i) "Program" means the Independent Schools' COVID-19 Assistance Grant Program established in Sections 7 through 12 of this act.

SECTION 9. (1) The Independent Schools' COVID-19 Assistance Grant Program is established, to be administered by the MDA, for the purpose of making grants to eligible independent schools to provide reimbursements for eligible expenses, as defined in Section 8 of this act.

(2) From the date of the beginning of the period for applications for grants under this section, the MDA shall consider and review applications from eligible independent schools that did not receive and have not been awarded reimbursement under any other federal program for the expenses that will be reimbursed by a grant under this section.

(3) The MDA shall develop regulations, procedures and application forms to govern the administration of the program, which at a minimum, shall require eligible independent schools to:

(a) Submit an application for a grant for reimbursement;

(b) Demonstrate the need and purpose of the grant funds received to mitigate the impact of COVID-19 on the operation of the school and its delivery of instruction; and

(c) Provide an itemized list of reimbursable eligible expenses as defined in Section 8 of this act, which the independent school has previously incurred, is presently incurring or will incur before December 30, 2020, as such expenses relate to mitigation of the impact of COVID-19.

(4) The MDA may retain One Hundred Thousand Dollars ($100,000.00) for the administration of the program.

(5) The department shall report on the utilization of the program to the Chairs of the Universities and Colleges Committees of the Senate and the House of Representatives, the Lieutenant Governor, the Speaker of the House and the Governor by October 1, 2020. At a minimum, the report shall contain:

(a) The name of each eligible independent school;

(b) The total amount of reimbursement requested by each eligible independent school; and

(c) The total amount of reimbursement received by each eligible independent school.

SECTION 10. (1) Any eligible independent school desiring to participate in the program shall make application for a grant to the MDA in a form satisfactory to the MDA. The application shall include verified documentation, signed under penalty of perjury.

(2) The MDA shall use the funds appropriated by the Legislature from the Budget Contingency Fund to make grants to eligible independent schools pursuant to applications submitted under subsection (1) of this section, to cover future COVID-19-eligible expenses or provide reimbursement for previously incurred COVID-19-eligible expenses.

(3) The use of grants shall be subject to audit by the United States Department of the Treasury's Office of Inspector General and the Mississippi Office of the State Auditor. An eligible independent school found to be fully or partially noncompliant with grant requirements shall return to the state all or a portion of the grant monies received and used for unallowable expenditures. Applicants shall confirm their understanding of these terms.

(4) The program shall be subject to the following terms and conditions:

(a) The eligible maximum amount of grant funds which may be awarded to any eligible independent school under the provisions of this act shall not exceed One Hundred Thousand Dollars ($100,000.00);

(b) Any grant funds awarded shall be the lesser of the amount indicated in the independent school's application as itemized eligible COVID-19-related expenses or the eligible maximum amount, subject to approval by the MDA; and

(c) An eligible independent school is not limited to submitting only one (1) application for grant funds, but may submit new applications for grant funds, following the guidelines required by the MDA, until such time that it has received the aggregate amount of funds for which it is eligible to be awarded.

SECTION 11. There is created a special fund in the State Treasury, to be known as the "Independent Schools' COVID-19 Assistance Grant Fund," from which the grants authorized by this act shall be disbursed by the MDA. All monies shall be disbursed from the fund in compliance with the guidelines, guidance, rules, regulations and/or other criteria, as may be amended from time to time, of the United States Department of the Treasury regarding the use of monies from the Coronavirus Relief Fund established by the CARES Act. If on December 1, 2020, there are unobligated monies in the fund, those funds shall lapse into the Budget Contingency Fund, to be transferred, by the State Fiscal Officer, into the Unemployment Compensation Fund.

SECTION 12. Upon the effective date of this act, the State Fiscal Officer shall transfer funds from the Budget Contingency Fund to the "Independent Schools' COVID-19 Assistance Grant Fund," the amount of Ten Million Dollars ($10,000,000.00) for the implementation and administration of the Independent Schools' COVID-19 Assistance Grant Program Act.

SECTION 13. If any section, paragraph, sentence, clause, phrase, or any part of this act is declared to be in conflict with federal law, or if for any reason is declared to be invalid or of no effect, the remaining sections, paragraphs, sentences, clauses, phrases or parts thereof shall be in no matter affected thereby but shall remain in full force and effect.

SECTION 14. This act shall take effect and be in force from and after its passage.

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