PROVISO

Constitutionality of GAA Proviso

The Florida Supreme Court, in Brown v. Firestone, 382 So.2d 654 Fla., 1980)[1] recognized that

> [t]wo major considerations underlie the "one subject" requirement of article III, section 12. The first is the need to prevent "logrolling" in appropriations bills. . . . The second reason behind the one subject requirement is to ensure the integrity of the legislative process in substantive lawmaking. . . .

1 This was not the first time the Court had issued warnings about substantive provisions in appropriations acts.

In The Matter of Executive Communication of February 19, 1872, 14 Fla. 283
In The Matter of Executive Communication of February 29, 1872, 14 Fla. 285

Section 30 of article III of the Constitution of 1885 read:

> Section 30: Laws making appropriations for the salaries of public officers and other current expenses of the State shall contain provisions on no other subject.

The first two occasions on which the Florida Supreme Court construed this section of the Constitution were in advisory opinion to the Governor reported in Opinion of Justices, 14 Fla. at pages 283 and 285. Both of these opinions were written for the Court by that eminent Florida jurist, Justice James D. Westcott, Jr. The first opinion is very short. The Governor wanted to know whether a section in a general appropriation bill which provided that comptroller's warrants and treasurer's certificates issued since the 1st day of January 1872, except for services rendered prior to that date, should be receivable for all State dues incurred since January 1, 1872, excepting interest on the public debt, sinking fund and school fund was constitutional. The opinion said:

> The effect of the clause of the Constitution which you mention is to render everything in a law which may be called strictly 'a law making appropriations' unconstitutional which proposes to do anything other than make appropriations. The third section of the 'General Appropriation Bill,' which you call to our attention, does not make an appropriation, and for this reason it is in our opinion unconstitutional and therefore void.

In the next advisory opinion commencing on page 285 of 14 Fla., the Court was dealing primarily with the constitutionality of a section contained in an act for the assessment and collection of revenue. But in the opinion this same section of the Constitution was construed in connection with the section relating to raising revenue. The Court said:

> Section 2 of Article XI of the Constitution requires that the Legislature shall provide for raising revenue sufficient to defray the expenses of the State for each fiscal year, and also a sufficient sum to pay the principal and interest of the existing indebtedness of the State. Sec. 30 of the IVth Article provides that laws making appropriations for the salaries of public officers and other current expenses of the State shall contain provisions on no other subject. If any two subjects may be said to be cognate those embraced in these two sections would fall under that description, and yet the Constitution has expressly declared that laws making appropriations for salaries and current expenses shall contain provisions on no other subject. It would seem to follow from this that the spirit, if not the letter of the Constitution, renders the junction of a law making appropriations for salaries and other current expenses with any other subject obnoxious to the charge of a violation of its provisions. But if any doubt could exist with regard to this, that doubt is relieved by a reference to the 14th section of the IVth Article which ordains that 'each law of the Legislature shall embrace but one subject and matter properly connected therewith, which subject shall be briefly expressed in the title.' Here we have a general provision denouncing the union in one law of two

> Two principles logically follow from the above analysis. First, an appropriations bill must not change or amend existing law on subjects other than appropriations. . . . Were we to sanction a rule permitting an appropriations bill to change existing law, the legislature would in many instances be able to logroll, and in every instance the integrity of the legislative process would be compromised.
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> Second, article 3, section 12, will countenance a qualification or restriction only if it directly or rationally relates to the purpose of an appropriation and, indeed, if the qualification or restriction is a major motivating factor behind enactment of the appropriation. That is to say, has the legislature in the appropriations process

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> distinct subjects, and limiting the exercise of legislative power in the enactment of a law to the subject expressed in the title. With regard to the subject of appropriations the provision is specific, thus showing beyond question the intention of the framers of the Constitution to be to confine a law making appropriations for salaries, etc., to this one subject. And they were not content to leave the matter where it was placed by the general provision above mentioned. Laws making appropriations for the purposes mentioned shall contain provisions on no other subject. This is explicit. In the enforcement or construction of such law, the court cannot regard a provision embracing any other subject, for to do this they would themselves be disregarding their duty and become parties to a violation of the Constitution. And it matters not whether the subject of appropriations be the one embraced in the title or not. In discharging their duty a court must give effect only to the subject of appropriations, if that be the one embraced in the title, or if it is not, then it cannot give it operation, for in either case its joinder with another subject would be a violation of the Constitution. It would not, however, result from this that a specific provision for the payment of expenses, necessary, proper, incidental, or growing out of a law itself, or which may be deemed needful in carrying it or its subject into execution, would not be valid, because such a provision, being matter properly connected with the subject of the law as expressed in the title, would not be prohibited by the Constitution. For instance, the provisions for the payment of the persons employed, and the expenses of all kinds incurred in the assessment and collection of the revenue, are matters properly connected with such assessment and collection, and cannot be disconnected therefrom. But as to appropriations of a general character, such as for salaries and current expenses, the Constitution has not left their connection with another subject discretionary. It has plainly prohibited it.

In Department of Administration v. Horne, 269 So.2d 659 (Fla. 1972), the Court found:

> Actual modifications of existing statutes or new provisions which are plainly substantive in nature and upon a subject other than appropriations are in violation of Fla. Const. art. III, § 12. Separate provisions impinging upon the expenditures set forth, which involve existing statutes and which should have been enacted as general legislation, are contrary to this constitutional safeguard prohibiting substantive law or additional subjects being enacted by way of an appropriations bill. This prevents such issues from being fairly debated and voted upon separately and, in some instances, avoids the authorized "line veto" of the Governor, thus accomplishing indirectly what could not be done directly.
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> There could in the guise of "appropriations" be designations inserted in the Act which could actually establish new agencies or projects incidental to the appropriation, if this principle were not strictly adhered to. Without benefit of the required general legislation first establishing such agency or project, such indulgence would deny the vital independent consideration by legislative committees and the general body, as to the validity or need for such agencies. It could also be a subtle approach to government "empire building". In such instances, the evil does not end with the fiscal year which first creates such an agency. Having been established, subsequent appropriations can be granted to it and the agency thereby perpetuated without ever having legitimate birth. Such indirect enactment of law is contrary to our principles of representative government.

> determined that the appropriation is worthwhile or advisable only if contingent upon a certain event or fact, or is the qualification or restriction being used merely as a device to further a legislative objective unrelated to the fund appropriated? This test possesses the dispositive virtue of permitting the legislature reasonably to direct appropriation use without hampering the gubernatorial veto power or abusing the legislative process.

Two provisions of the Florida Constitution are particularly applicable:

> ARTICLE III
> LEGISLATURE
> SECTION 12. Appropriation bills. -- Laws making appropriations for salaries of public officers and other current expenses of the state shall contain provisions on no other subject.

> ARTICLE III
> LEGISLATURE
> SECTION 6. Laws. -- Every law shall embrace but one subject and matter properly connected therewith, and the subject shall be briefly expressed in the title. No law shall be revised or amended by reference to its title only. Laws to revise or amend shall set out in full the revised or amended act, section, subsection or paragraph of a subsection. The enacting clause of every law shall read: "Be It Enacted by the Legislature of the State of Florida:".

Governor's Veto of Proviso Must Include Identified Sum of Money

In Florida Senate v. Harris, 750 So.2d 626 (Fla. 1999), the Florida Supreme Court found that proviso language which expressly breaks the line item into a definite unit intended for a stated purpose is a specific appropriation which can be vetoed by governor. In contrast, where the proviso language does not identify a sum of money but merely specifies that some unidentified portion of the line item shall be used for particular purposes, the governor is not permitted to veto the language. Before the Governor can veto specific proviso language, that language on its face must create an identifiable integrated fund, an exact sum of money, that is allocated for a specific purpose. [The case involved a $40 million appropriation for an extended school year program. A sum of $500,000 was earmarked for summer training programs. The remaining fund of $39.5 million was earmarked "for both planning and operations grants" for participating schools. The Governor vetoed the $500,000 summer training program and $16,140,000 for operation grants.]

Proviso Amending Law on Subjects Other Than Appropriations

In City of North Miami v. Florida Defenders of the Environment, 481 So.2d 1196 (Fla. 1985), the Supreme Court found unconstitutional an appropriation from the CARL Trust Fund to the Special Acquisition Trust Fund for the state's purchase of the Interama Lands. The court noted that the purposes for which CARL moneys may be spent and the procedures for selecting CARL purchases are

set out in statute. The court found that the appropriation and its proviso violated Article III, Sections 6 & 12 because an appropriations bill was attempting to amend law on subjects other than appropriations.

In Department of Education v. Lewis, 416 So.2d 455 (Fla. 1982), the Supreme Court ruled that proviso in the General Appropriations Act prohibiting state aid to any postsecondary institution which assists any organization that recommends or advocates sexual relations between persons not married to each other purported to change the law on a subject other than appropriations, did not directly and rationally relate to the purpose of the appropriation to which it applied, and was thus unconstitutional.

In Lee v. Dowda, 19 So.2d 570 (Fla. 1944)[2], the Supreme Court held that text (Section 14) in the appropriations bill requiring the Comptroller to categorize all disbursements of state funds was not an "appropriation" or "item" in an appropriations bill. The attempted inclusion of such language in the appropriations bill was unconstitutional.

In Wetherell v. Milligan, #95-9571, 2nd Cir. Fl., 12/13/95,the court found proviso unconstitutional based on the stipulation of the parties. Regarding underground storage tanks, the proviso established a new order for payment of backlog claims. This new order of payment was in conflict with existing section 376.3071(12), F.S., which provided that "[p]ayment shall be made in the order in which the department receives completed applications."

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2 The Court specifically stated:

> It is manifest that the Constitution considered this matter of appropriation laws so important that it required they should be freed from all log rolling, by putting into such bills riders dealing with any other subject whatsoever, so that the attention of the Legislature should be concentrated upon the wisdom of and the necessity for the several items of appropriations made by and enumerated in the bill, and so also that the public could rest assured that when an appropriation bill was up for consideration in the Legislature nothing would be considered but the appropriations, and that this important matter should not be prejudiced by the injection into the appropriation bill of any other matters, regardless of their inherent merits or demerits.
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> Section 14 of the 1943-44 General Appropriation Act included:
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> > Section 14, All disbursements made under the appropriations provided for in this Act together with all other disbursements made by the Comptroller's Warrant, countersigned by the Governor, shall be classified according to personal services, travel expenses, contractual services, supplies, equipment, capital outlays and such other classification as may be prescribed by law and such detailed classifications shall be printed in the Comptroller's annual reports and shall be adopted by the State Budget Commission as the classification of accounts in the preparation of the budget of the State of Florida.
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> Said section 14 does not purport to change the amount of any payment, or date of any payment, or the person to whom any payment is to be made. It uses the language 'All disbursements made,' etc., and we do not see how a system of accounting or classification can come into operation until after the disbursements are made. Nor does this section amount to a provision for a condition precedent to payment. Section 14 is in no sense an appropriation, nor can it be considered as 'an item' in an appropriation bill, such as the Governor can veto under section 18 of article IV. The attempt to include the same in the general appropriation act of 1943 was in our judgment plainly in violation of the above quoted provisions of section 30 of article III.

The 2001 GAA included proviso addressing collective bargaining issues at impasse. AFSCME argued that the proviso unconstitutionally waived the union's right to collectively bargain - the courts did not agree. AFSCME also argued that the proviso addressed matters other than appropriations and thus violated Article III, Section 12, Florida Constitution. The court agreed that the proviso did not relate to any specific appropriation and was unconstitutional. Florida Public Employees Council 79, AFSCME v. Bush, 860 So.2d 992 (Fla. 1st DCA 2003).

The 2010-2011 GAA contained proviso stating: "No state agency may expend funds provided in this act for bar dues." The state attorneys and public defenders challenged this as an unconstitutional attempt to amend s. 216.345, F.S., which gives the "agency head" of an executive or judicial entity the right to pay dues for membership in a bar association from funds allocated tot he agency if the agency head elects to do so and if the other criteria of the section are met. The 2nd Circuit Court agreed and ordered the proviso expunged. Florida Prosecuting Attorney's Association v. Roberts, Fla. 2nd judicial circuit, Case no. 37-2010-CA-002313, August 18, 2010.

Proviso Amending Law on the Subject of Appropriations

In Department of Education v. School Board of Collier County, 394 So. 2d 1010 (Fla. 1981), the Supreme Court ruled that the provision in the 1978-79 General Appropriations Act guaranteeing a minimum increase of 7.25% in school funding for all counties except those having a millage value per student of more than 20% over the statewide average was a supplement to the statutory formula, which guaranteed that allocations for each district would not fall below the level of funding for the previous year. The proviso was not an amendment of the law and thus did not violate the constitutional provision that appropriations laws shall contain provisions on no other subject. That constitutional provision is subject to the exception that a general appropriations bill may allocate state funds for an authorized purpose in amounts in addition to those previously allocated or substitute adequate specific appropriations for continuing appropriations.

In Division of Administrative Hearings v. School Board of Collier County, 634 So.2d 1127 (Fla. 1st DCA 1994), the school boards brought suit challenging proviso that set out a budgetary system for funding the boards' hourly use of DOAH services. The district court stated:

> Simply put, the appropriations provisos reflect only a new method of budgeting operating expenses for DOAH on an hourly basis rather than an agency lumpsum basis. The budgetary scheme differs from past methods of funding, but changes no substantive law. The method of budgeting costs is reasonably related to the appropriations, and requires an hourly reimbursement system that is more detailed than the previous system The provisos concern *only* the appropriations process and related budgeting mechanisms.

Proviso NOT a Major Motivating Factor for the Appropriation

In Dickinson v. Stone, 251 So.2d 268 (Fla. 1971), the Supreme Court held that the language in the general appropriations act transferring to the Department of General Services the supervision and

control of personnel and data processing equipment necessary to the Comptroller (head of the Department of Banking and Finance) for a complete exercise of his constitutional duties (issuing warrants and settling and approving accounts against the state) was not so relevant to, interwoven with, and interdependent on, appropriation of funds for the operation of the data center as to justify inclusion of such language in the general appropriations act. The attempted transfer should have been made by general law.

See Department of Education v. Lewis, 416 So.2d 455 (Fla. 1982), above.

In Caldwell v. Lee, 27 So.2d 84 (Fla. 1946), the Supreme Court found:

> The point is also made that the Act is bad because of indefiniteness of the amount appropriated, but we find no support for this contention. The Legislature outlined a general building policy for the triple purposes defined in the Act. It made a flat appropriation of $3,000,000 and when appropriated such other sums as the Budget Commission found to be unneeded balances in the different funds, subject to transfer to the State Building Fund as provided in Section 2 of the Act. The program is limited to ten years, and the appropriation is limited both by the unneeded balances and by the amounts found to be necessary by architects and engineers to carry out the building program. It was subject to audit and change at each successive session of the Legislature.

Proviso Making Appropriations Contingent

In In Re Opinion to the Governor, 239 So.2d 1 (Fla. 1970)[3], the Supreme Court found that proviso making an appropriation contingent upon passage of another bill is constitutional where the other bill is reasonably related to the appropriation and there is a direct and relative interdependence between them.

Proviso not Violating Other Constitutional Provisions

Some school boards challenged the 2004-2005 GAA, which included funding based on a revised method for calculating the Florida Price Level Index (FPLI) applied to public school funding. The change in the method of calculation resulted in some school boards receiving less funding than anticipated under the prior method, while other school boards received more. The FPLI had been adjusted in previous years, and the Legislature had required it to be evaluated in specific ways for the year in question. The school boards that received less funding that they would have under the unrevised method argued that 1) because the Legislature had 4 FPLIs available to it, it had no authority to choose; 2) that the specification of the FPLI in the GAA was unrelated to the subject of appropriations and violated Article III, Section 12, Florida Constitution; and 3) that the method chosen violated the constitutional requirements for a "uniform system" of public schools and for "high quality" education. The court found that 1) the statute did not require a specific method that neither DOE nor the Legislature may vary (choice of index is a mater of statutory interpretation byan agency), 2) the revision and calculation of the revised method was done by DOE before the GAA was formulated, and 3) no evidence was presented that the funding difference created a significant disparity. School Board of Miami-Dade County v. King, 940 So. 2d 593 (Fla. 1st DCA 2006).

Proviso making Allocations Different from Past Allocations

3 The Court found:

> The proviso involving Senate Bill 1554 above quoted appears in the following context--
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> '(a) Provided, however, $2,100,000 of this Appropriation is contingent upon Senate Bill 1554 or similar legislation becoming law.' (Italics supplied.)
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> While it contained no appropriation, Senate Bill 1554--which did not pass--would have increased the tax on driver's licenses 'for the purpose of financing the driver education program in the secondary schools'. The specific appropriation which was Made contingent upon the enactment of Senate Bill 1554 related to driver education in the amount of $4,200,000. This is the type of qualification authorized by Sec. 8(a) of Article III of the Constitution of Florida, and since Senate Bill 1554 did not become law the appropriation for driver education aforementioned must stand reduced from $4,200,000 to $2,100,000.
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> Committee Substitute for House Bill 4358 amends several sections of the law relating to the overall educational program and particularly the minimum foundation provisions. Item 188 appropriates more than half a billion dollars, much of which is needed to meet the funds to be spent pursuant to Committee Substitute for House Bill 4358. If Committee Substitute for House Bill 4358 had not become law much of the appropriation in Item 188 would Not have been expendable. While it might have been wiser for the Legislature to have appropriated funds sufficient to meet the school needs without Committee Substitute for House Bill 4358 and then make a contingent appropriation of additional funds to meet the increased needs resulting from Committee Substitute for House Bill 4358, if enacted, it is clear that the relationship between Committee Substitute for House Bill 4358 and later Item 188 is so close that the proviso under scrutiny is within the legislative prerogative.

In Florida Department of Education v. Glasser, 622 So.2d 944 (Fla. 1993), the Supreme Court found that proviso (item 509) in the 1991 appropriations act, which set the maximum nonvoted discretionary millage that could be levied by school districts at 0.510 mills, did not revise or amend the statute authorizing school districts to levy nonvoted discretionary millage. Although Brown determined that an appropriations bill must not change or amend existing law on subjects other than appropriations, Brown did not foreclose a general appropriations bill from making allocations of state funds for a previously authorized purpose in amounts different from those previously allocated.

Proviso in Conflict with the State Constitution

In Division of Bond Finance v. Smathers, 337 So. 2d 805 (Fla., 1976), the Supreme Court found that GAA proviso which required that proceeds of general obligation bonds for environmentally endangered lands be expended to repay "moneys expended for debt service from the Land Acquisition trust Fund" was violative on its face of Art. VII, Sec. 11, which provides that state bonds pledging the full faith and credit of the state may be issued only to finance or refinance the cast of state capital projects.

What is an Existing Law on the Subject of Appropriations?

In Chiles v. Milligan, 659 So.2d 1055 (Fla. 1995), the Governor claimed that a proviso associated with the $4 billion FEFP appropriation was unconstitutional. The proviso provided for a redirection of up to $127 million of the FEFP based on school districts ratios of classroom teacher salaries to administrative salaries. The Governor claimed that the proviso was an attempt to amend s. 236.081, F.S., which provides:

> 236.081 Funds for operation of schools.
> If the annual allocation from the Florida Education Finance Program to each district for operation of schools is not determined in the annual appropriations act or the substantive bill implementing the annual appropriations act, it shall be determined as follows:

The Governor noted that the underlined language was added in 1988 in response to a Florida Supreme Court decision that the FEFP could not be amended in proviso. (Gindl v. Department of Education, 396 So. 2d 1105 (Fla. 1981)) He asserted that even with the amendment to the statute, the Legislature may not include proviso in the GAA that does not follow the default requirements of s. 236.081, F.S.

The Legislature argued that section 236.081, F.S., permits the Legislature to delineate a funding formula for determining the annual allocation from the FEFP in the annual appropriations act. (Though the Legislature admitted the primary purpose of the proviso was class size reduction, something other than the general appropriation of funds to school districts for the operation of schools.)

The Court found that the adjusted FEFP allocation proviso was not “a formula for determining the annual allocation of funds from the Florida Education Finance Program. . . The effect of the proviso is only to adjust the formula. Section 236.081 is not an existing law on the subject of appropriations. Rather it provides a formula for determining how such funds as may be available should be allocated among the school districts.”

Another case, not involving proviso is instructive on the issue of what is an existing law on the subject of appropriations. In Thomas v. Askew, 270 So. 2d 707 (Fla. 1973), the Supreme Court addressed the appropriation of funds to construct the capitol complex. Section 272.126, F.S., provided that "[t]he total amount for such construction shall not exceed ten million dollars." The Court found that such enactments cannot restrict subsequent legislative general appropriations. The General Appropriations Act for 1972-73 appropriated $25 million from GR for the Florida State Capitol Complex. The Court found that this appropriation expressly superseded the statute.

Further, the Court found that an appropriation line item, standing alone, cannot by implication be raised to the status of a written rider -- this line item was found to be a direct appropriation.

> It has never been seriously contended that a new building, a new state service or function, or a new state program could not have its genesis in a line item appropriation. The prohibition of Article III, Section 12 has only been applied to substantive other matters wholly independent of or unconnected with an appropriated item which matters were improperly but expressly written into the general appropriations act.

Is proviso that is descriptive and "does nothing" constitutional?

In Moreau v. Lewis, 648 So.2d 124 (Fla. 1995), a Medicaid recipient challenged both proviso and an implementing bill provision. Section 409,9081, F.S., provided that Medicaid recipients must pay a copayment for physician services and outpatient hospital services. Proviso in the 1994-95 GAA stated:

> Funds in Specific Appropriation 63 reflect a reduction of $2,612,485 in General Revenue and $3,346,650 in Medical Care Trust Fund to reinstate the pharmacy $1.00 co-payment cost containment initiative.)

Subsection 2 of the implementing bill (Chapter 94-358, LOF) provided in pertinent part:

> Notwithstanding the provisions of section 409.9081, Florida Statutes, the Agency for Health Care Administration shall amend the Medicaid State Plan to require a $1 pharmacy copayment to implement the provisions of . . .the General Appropriations Act . . .

The Court did not read the proviso as amending the statute by reinstating a pharmacy copayment. The Court wrote:

> Rather the challenged language is merely descriptive of a reduction in an appropriation coupled with a nebulous reference to a "$1.00 co-payment cost containment initiative." Standing alone, the challenged language in Specific Appropriation 63 commands nothing.

The Court did find that the implementing bill amended law on subjects other than appropriations and ran afoul of Article III, Section 6 of the Florida Constitution. If the implementing bill were allowed to do this, the requirement that an appropriations bill deal only with appropriations would be nullified.

Other Unconstitutional Proviso

In Chiles V. Milligan, 658 So.2d 106 (Fla.1995), the parties stipulated that 4 challenged provisos were unconstitutional. The 4 unconstitutional provisos dealt with:

- Reducing Medicaid rates, requiring a managed care program, and requiring Medicaid recipient choice of care plans.
- Administrative reductions for HRS and its contract providers.
- Maintenance of the Rodman dam.
- Prohibiting expenditure of funds for litigation involving the state's tobacco lawsuit.

What is an Appropriations Bill? (This issue is mooted to some extent by Article III, Section 19(b) of the State Constitution which extends the Governor's veto power to appropriations contained in substantive bills.)

In Thompson v. Graham, 481 So.2d 1212 (Fla. 1985), the Supreme Court held that a bill authorizing funds for specific PECO projects was a general appropriations bill. The issue presented to the Court by the Legislature was whether the Governor had the constitutional authority to line item veto "appropriations" in a bill that:

- was titled "An act relating to educational facilities;"
- contained 34 sections amending provisions of Chapters 235, 203 and 236, Florida Statutes;
- contained 1 section that had 86 specific items and authorized the expenditure of over $500 million;
- contained 6 other sections providing requirements for, making appropriations for, authorizing donations to, expanding purposes of, and renaming PECO projects.

The issue of how a general appropriations bill might contain so much substantive law must have been discussed by the Court. Justice Shaw, concurring wrote:

> regardless of whether the act is treated as a general act or an appropriations act, I conclude that it contains more than one subject and thus violates either section 6 or section 12 of article III of the Florida Constitution.

Thompson at 1217.

Justice Adkins, dissenting, wrote:

> CS/SB 848 deals with subjects other than appropriations. The majority opinion construes this law as a "general appropriations law," but fails to explain the effect of Article III, Section 12, Florida Constitution, which reads:
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> > Laws making appropriations for salaries of public officers and other current expenses of the state shall contain provisions on no other subject.

Thompson at 1219.

In his dissent, Justice Ehrlich argues that Chapter 85-116 was an appropriations bill, but not a general appropriation bill subject to line item veto by the Governor.

> The single-subject provision of article III, section 6, guarantees that appropriation bills other than general appropriation bills, regardless of whether they contain matter other than appropriations, will be of limited scope, and thus a veto will have only limited impact.

Thompson at 1220.

The majority opinion cites Brown on the issue that the Governor may not use his veto authority to alter legislative intent (Thompson at 1214), but does not discuss the requirement in Brown that an appropriations bill must not change or amend existing law on subjects other than appropriations. Brown at 664.