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GFOA Recommended Guiding Principles for American Rescue Plan Spending.

The American Rescue Plan Act of 2021 (“ARPA”) provides \$350 billion in additional funding for state and local governments. The state funding portion is approximately \$195 billion with \$25.5 billion distributed equally among the 50 states and the District of Columbia and the remaining amount distributed according to a formula based on unemployment.

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