



Massachusetts
Taxpayers Foundation

FY 2024 Senate Amendments

By the Numbers



FY 2024 Senate Amendments

5 Things to Know

1. Senators have filed **1,049 amendments**, 129 less than in FY 2023 and 517 less than House members filed in FY 2024.
2. Fiscal impact of all amendments is **\$5.7 billion+***.
 - Tax policy amendments carry an estimated fiscal impact of \$1.6 billion
 - Other spending and policy amendments estimated to cost \$4.1 billion.
3. Over **65% (684)** of amendments are **earmarks**.
4. Only **19% (198)** of amendments are **outside policy sections**.
5. Between FY 2020 – FY 2023, an average of **\$77 million*** in additional spending was added during Senate debate.

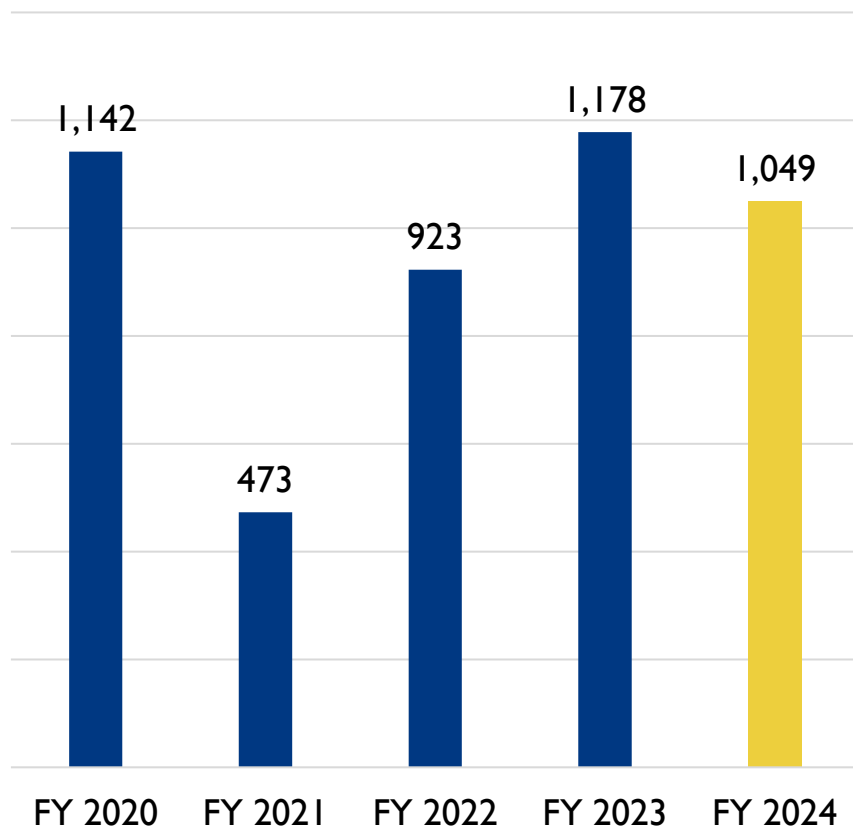
* Fiscal impact based on MTF analysis, may be conservative due to unknown impact of all amendments.

* Average excludes FY 2021, due to impacts of the pandemic.



Amendment Historical Context

Filed Amendments by Fiscal Year



Senate members filed **1,049** amendments to the FY 2024 SWM budget.

- 129 less than FY 2023.
- 517 less than filed by House members to the FY 2024 budget.

Between FY 2014 – FY 2024, Senate members filed an average of 979 amendments.

FY 2021 reflects the impacts of the pandemic. The Senate did not debate the budget until November 2021.

Amendments by Type

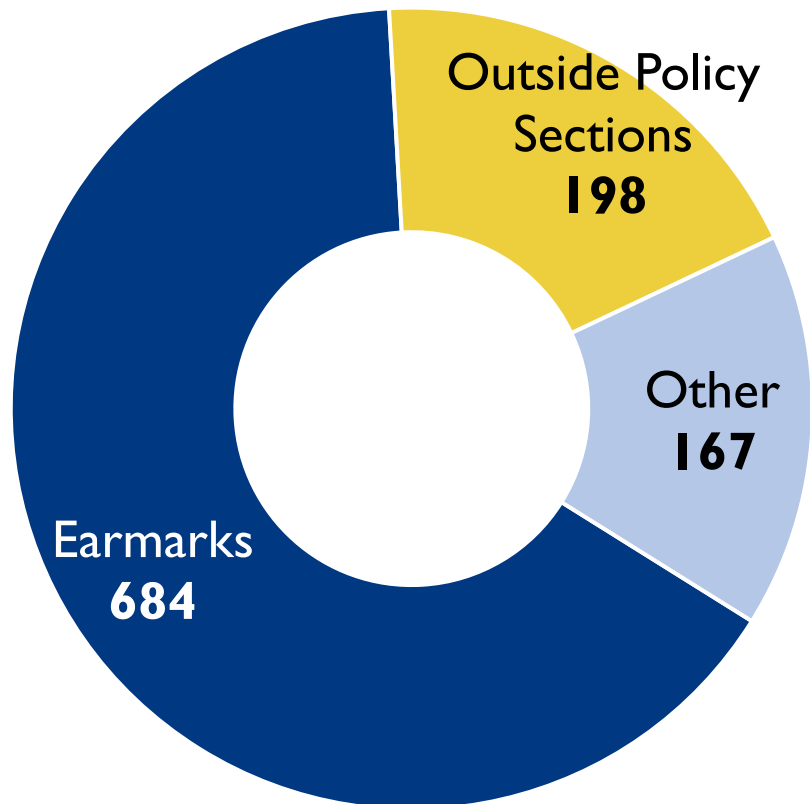
65% of amendments filed to the SWM budget are **earmarks**.

19% of amendments filed to the HWM budget are **outside policy sections**.

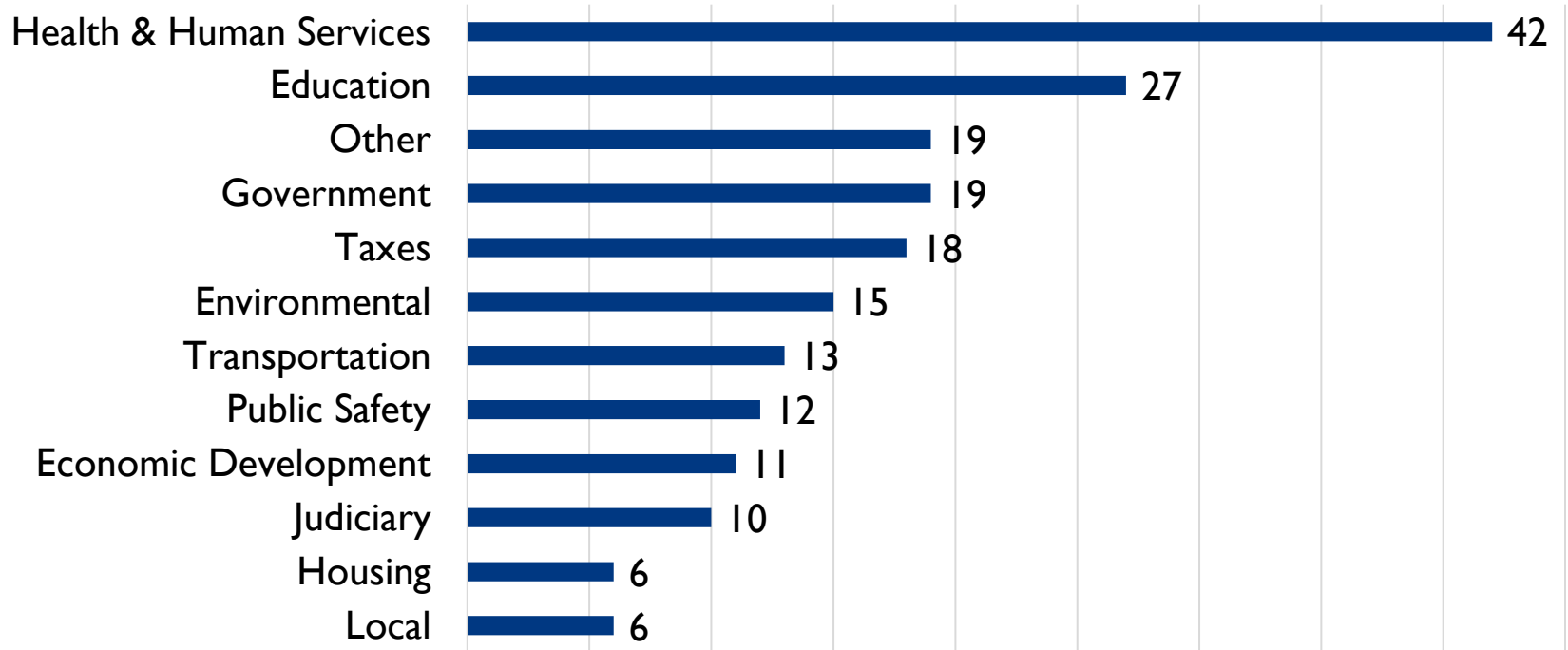
The remaining **16%**:

- Add new line-items to the SWM budget.
- Increase funding for line-items without a designated purpose.
- Add new line-item language to existing accounts.

Senate Amendments by Type



Policy Amendments by Category

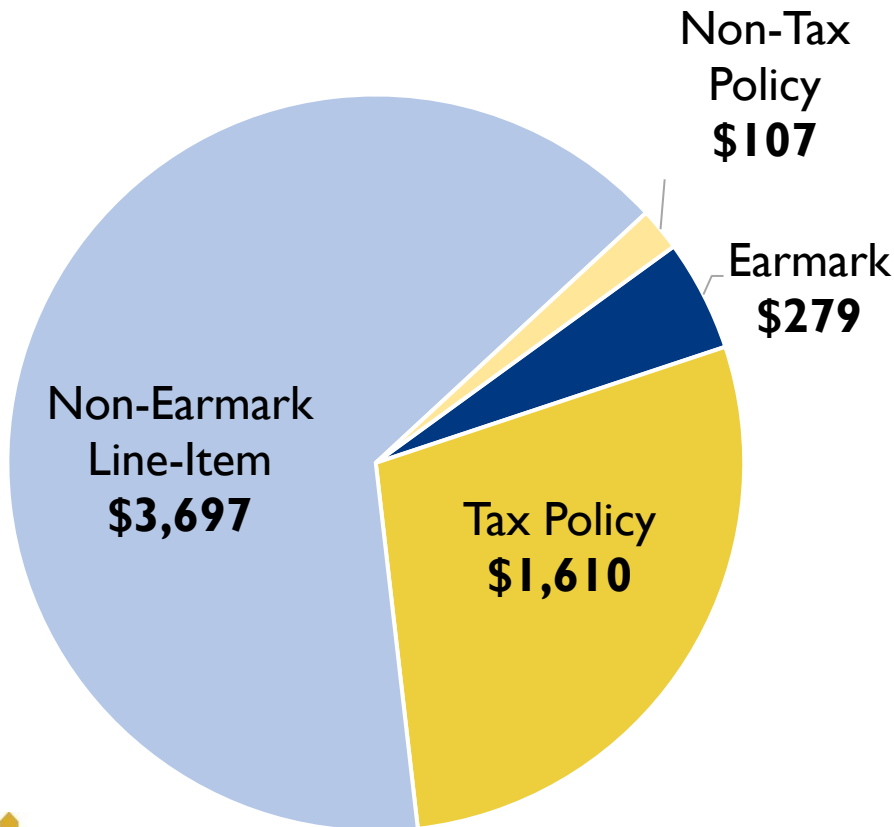


The most common policy area for outside section amendments is **Health & Human Services**, followed by **Education** and **Government** policy proposals.

18 outside policy proposals are related to **Taxes**, only 6 related to **Housing**.

Fiscal Impact of Amendments

Fiscal Impact by Type of Amendment (\$ in millions)



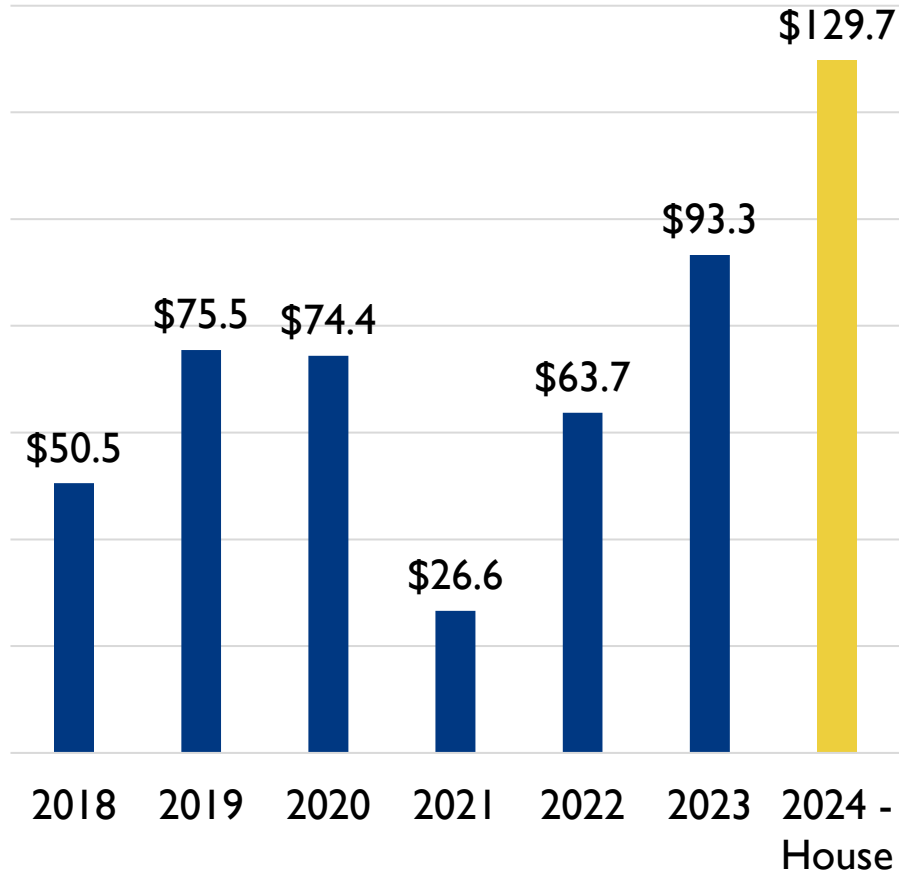
Non-earmark line-item amendments carry the largest fiscal impacts.

Notable high-cost amendments are related to Chapter 70 education aid, tax reform policies and school building projects:

- \$3B to increase aid for vocational-technical school building projects.
- Implementing tax reform policies proposed by Governor Healey & the House.
- Increasing minimum per pupil aid to \$100.

Senate Debate Preview

Adopted Floor Spending



In FY 2023, the Senate added **\$93.3 million** in spending during debate, \$30 million more than was added in FY 2022.

Between FY 2020 and FY 2023, an average of **\$77 million*** in additional spending has been added during Senate debate.

The House added **\$129.7 million** in new spending to their FY 2024 spending proposal.

*Average excludes FY 2021, due to pandemic impacts on the budget process.

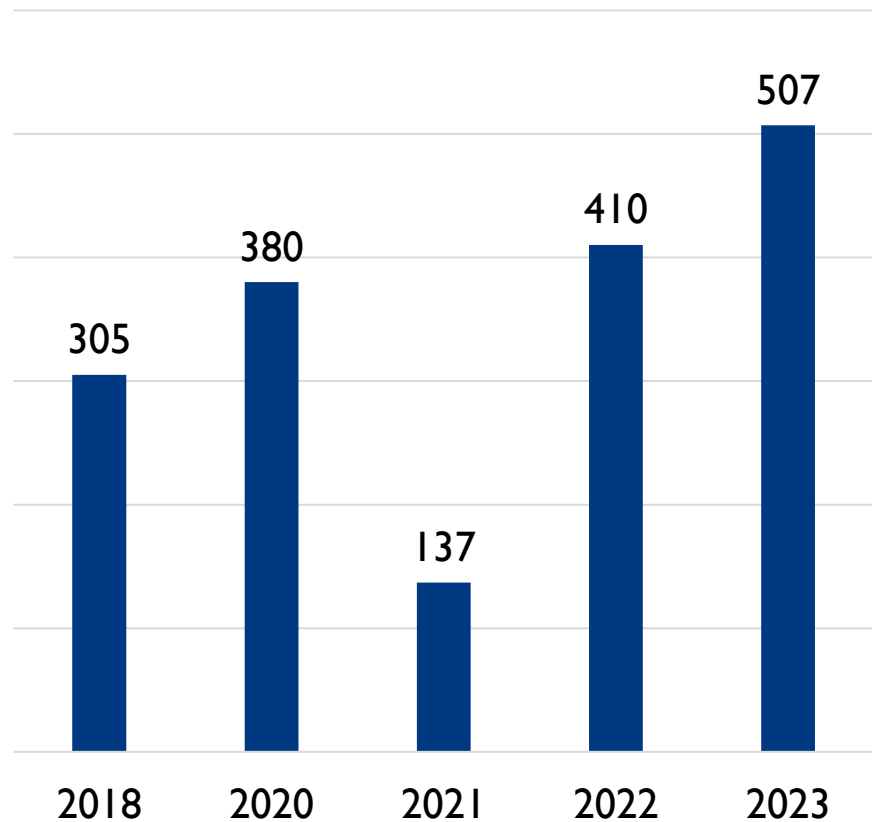
Senate Debate Preview

In FY 2023, the Senate adopted 514 amendments, **44%** of all that were filed.

Within those amendments, the Senate added **507 earmarks** to the budget for specific communities, organizations, and projects.

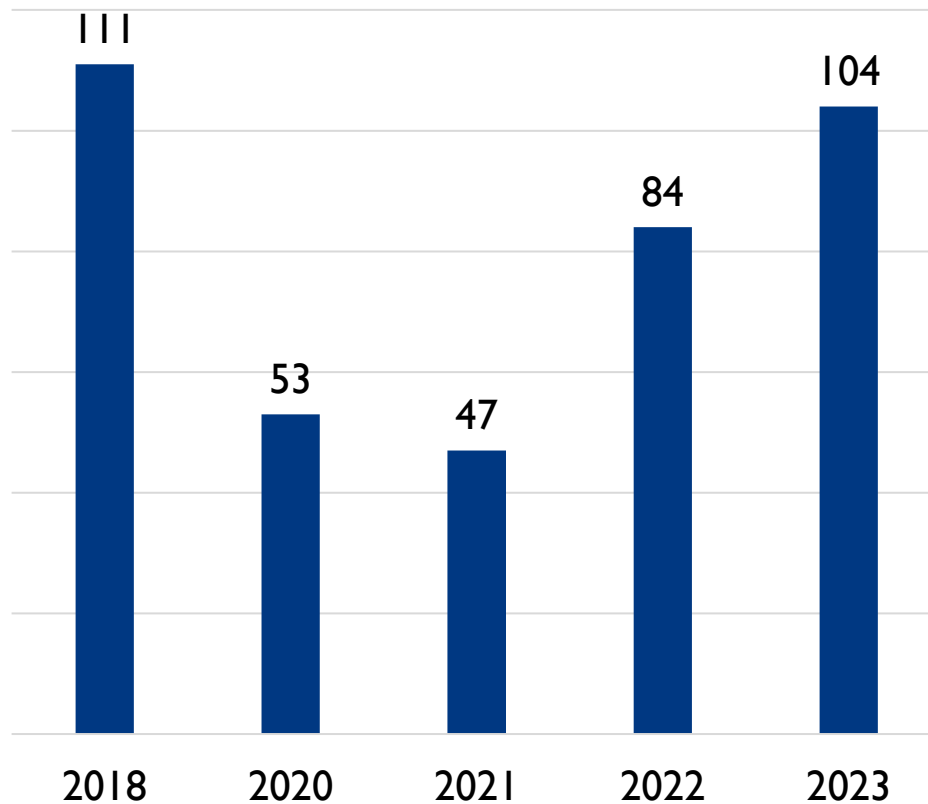
58% of new spending added during Senate debate in FY 2023 supported local earmarks.

Adopted Earmarks by Year



Senate Debate Preview

New Policy Sections



Over the last 3 years, the number of outside sections added during Senate debate has increased; though fallen short of the 2018 highwater mark of 111.

In FY 2023, the SWM budget included 75 outside sections out of committee and **104 policy sections** were added during Senate Debate.