



Massachusetts
Taxpayers Foundation

FY 2025 Senate Amendments

By the Numbers



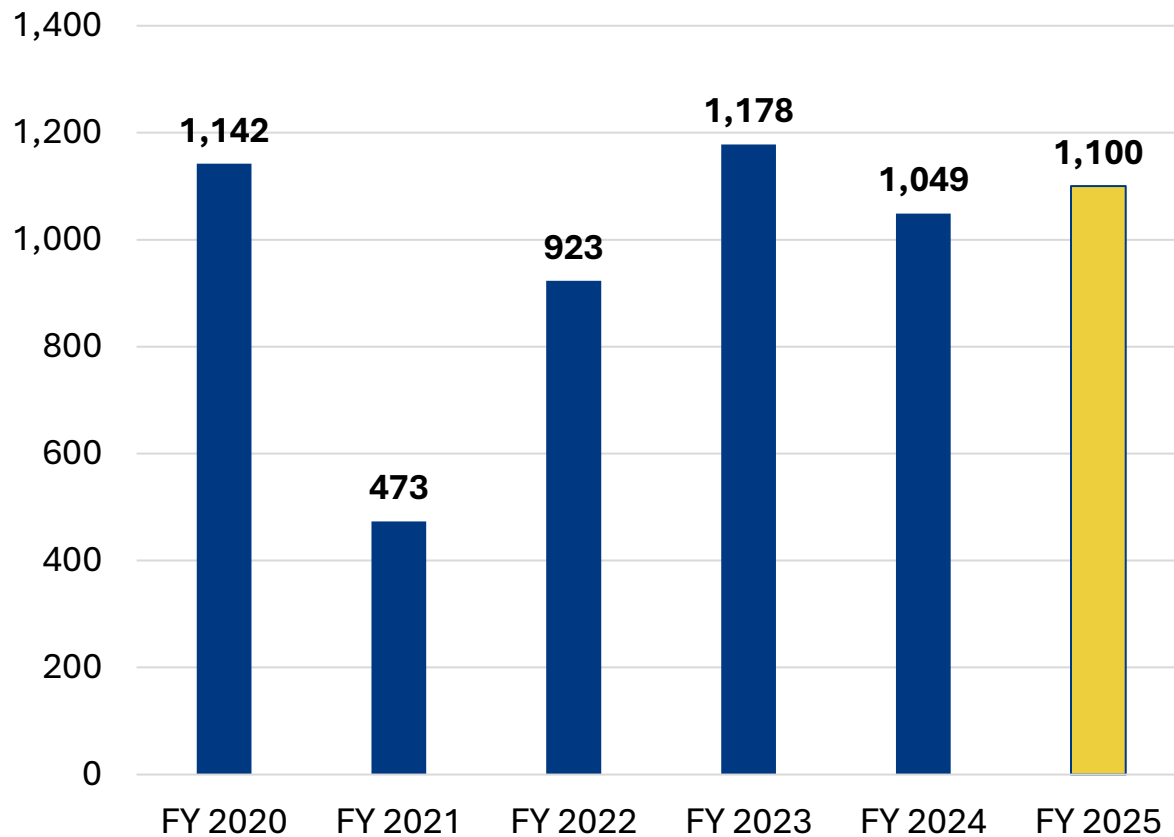
FY 2025 Senate Amendments

5 Things to Know:

1. Senate members filed **1,100 amendments**, 51 more than in FY 2024 and 78 fewer than in FY 2023.
2. The fiscal impact of all amendments is **\$2.9 billion**.*
*This estimate may be conservative, the fiscal impact for all amendments is not yet known.
3. An estimated **58% (636)** of the amendments are earmarks.
4. Approximately **42% (464)** of the amendments are outside policy sections, support programmatic funding increases, or introduce new line-item language.
5. Between FY 2022 – FY 2024, an average of **\$80 million** in additional spending was added during Senate Debate.

Amendment Historical Context

Amendments Filed by Year



- Senators filed **1,100** amendments to the FY 2025 SWM budget.
 - 51 more than in FY 2024.
 - 78 fewer than in FY 2023.
- 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

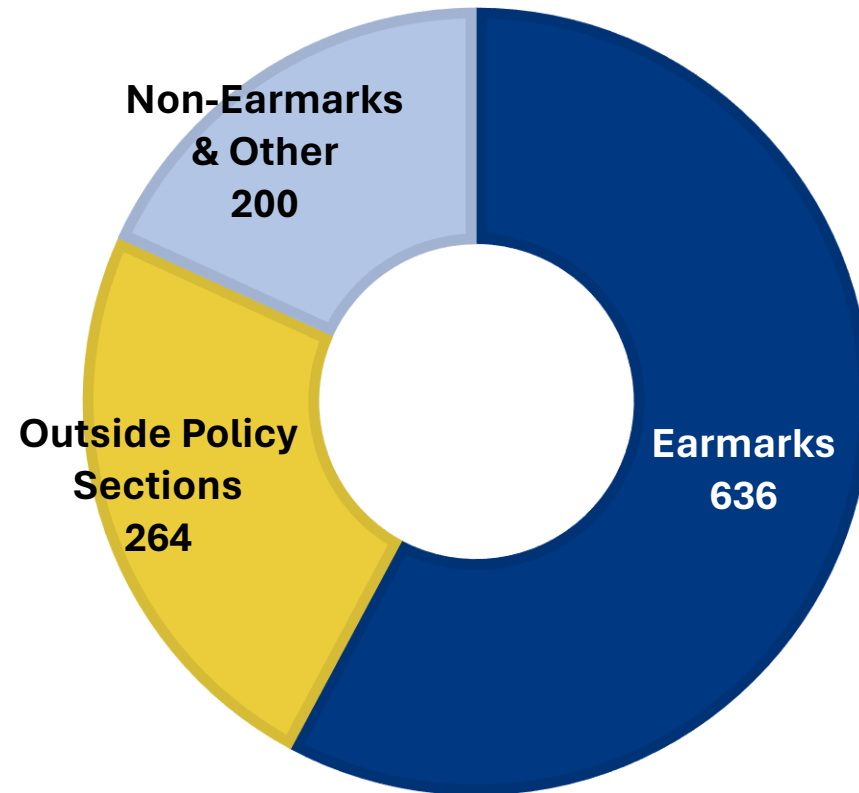
58% of amendments filed to the SWM budget are **earmarks**.

24% of amendments filed to the SWM budget are **outside policy sections**.

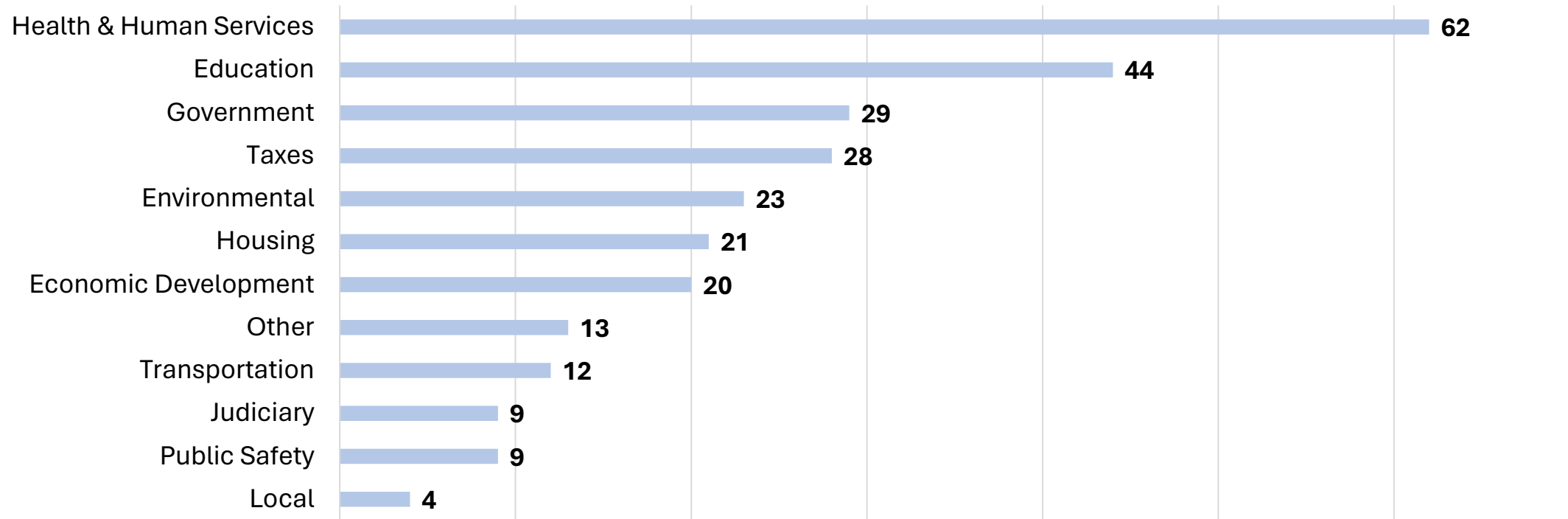
The remaining **18%**:

- Add new line-items to the SWM budget
- Increase line-item appropriations without a designated purpose
- Introduce new line-item language.
- Amend inside and outside policy language.

Senate Amendments by Type



Policy Amendments by Category

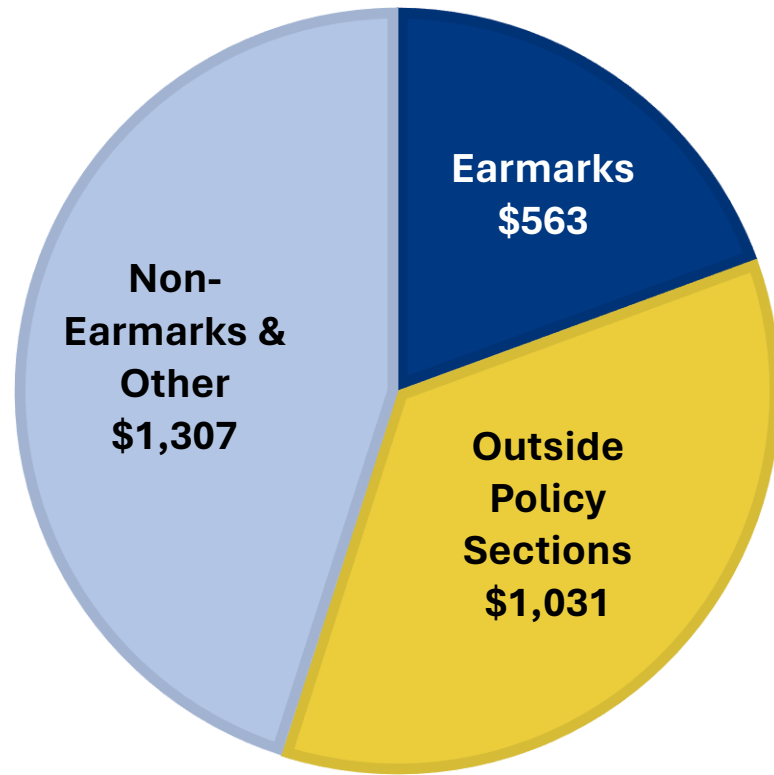


The most common policy area for outside section amendments is **Health & Human Services**, followed by **Education** and **Government** policy proposals.

28 outside policy proposals are related to **Taxes**, and 12 are related to **Transportation**.

Fiscal Impact of Amendments

Fiscal Impact of Senate Amendments by Type



\$ in millions

The estimated fiscal impact of all amendments filed to the SWM Budget is **\$2.9 billion**.

Amendments that would change revenue assumptions or provide programmatic increases carry the largest fiscal impacts.

Notable high-cost amendments include proposals to:

- Prevent the transfer of excess capital gains revenue to the operating budget.
- Implement a two-week sales tax holiday.
- Increase funding for Chapter 70 state aid for public schools.

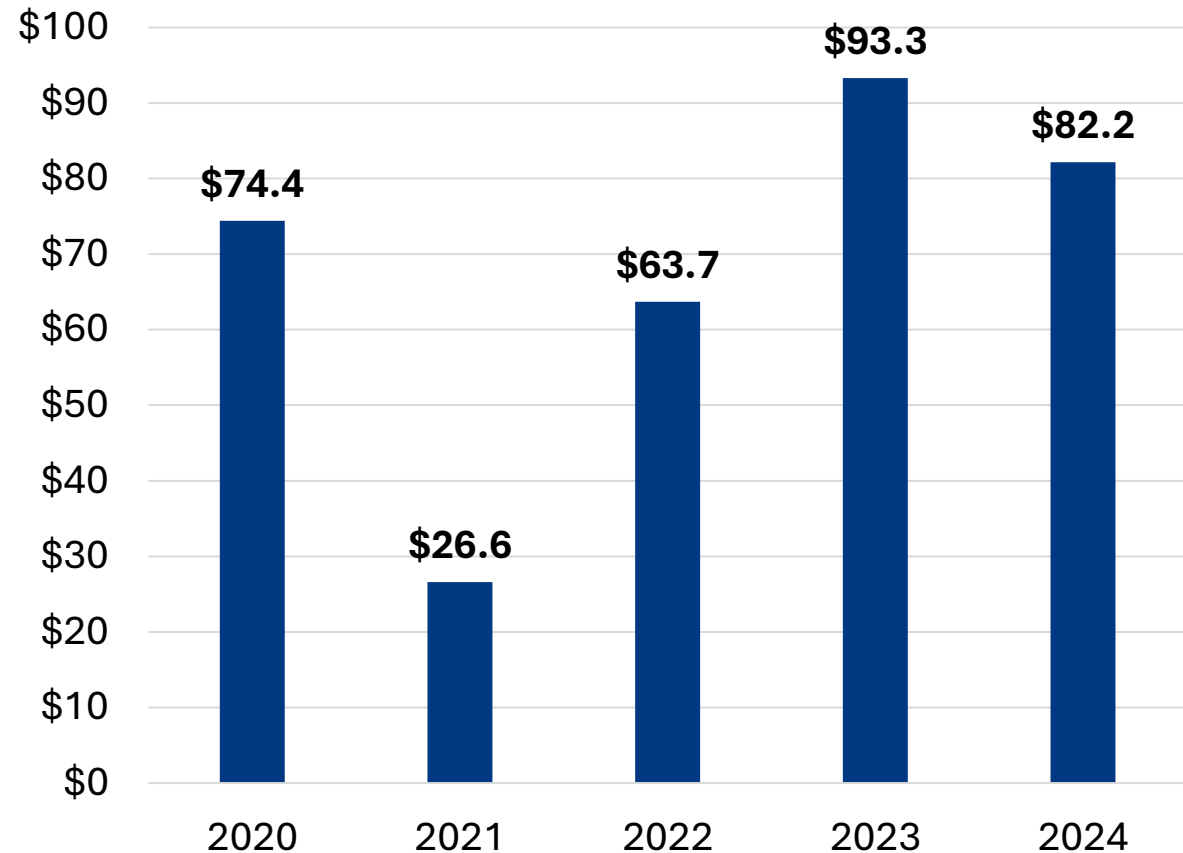
Senate Debate Preview

In FY 2024, the Senate added **\$82.2 million** in spending during debate.

Between FY 2022 and FY 2024, an average of **\$79.9 million** in spending was added to the SWM budget during debate.

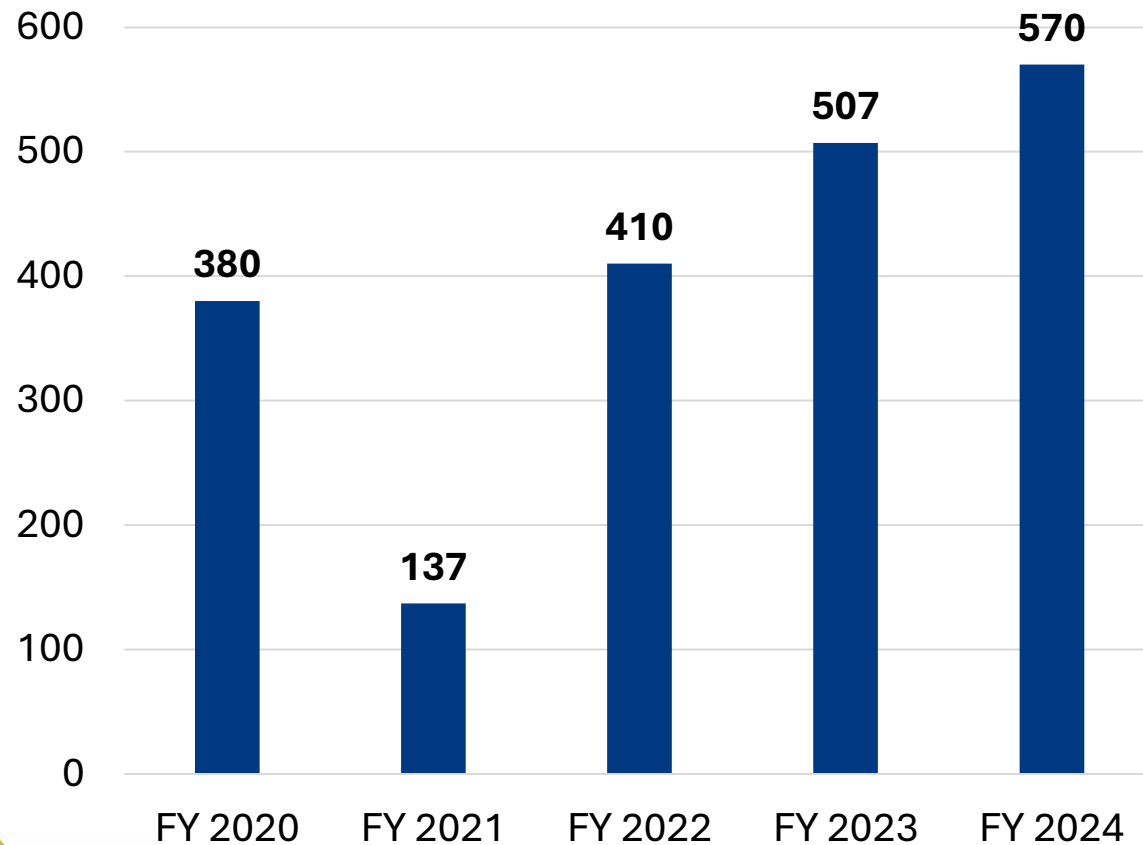
*In FY 2021, the budget debate process was impacted by the pandemic.

Senate Debate Spending by Year



Senate Debate Preview

Senate Adopted Earmarks by Year



In FY 2024, the Senate adopted some form of at least 478 amendments, **45%** of all that were filed.

Within those amendments, the Senate added **570 earmarks** to the budget for specific communities, organizations, and projects.

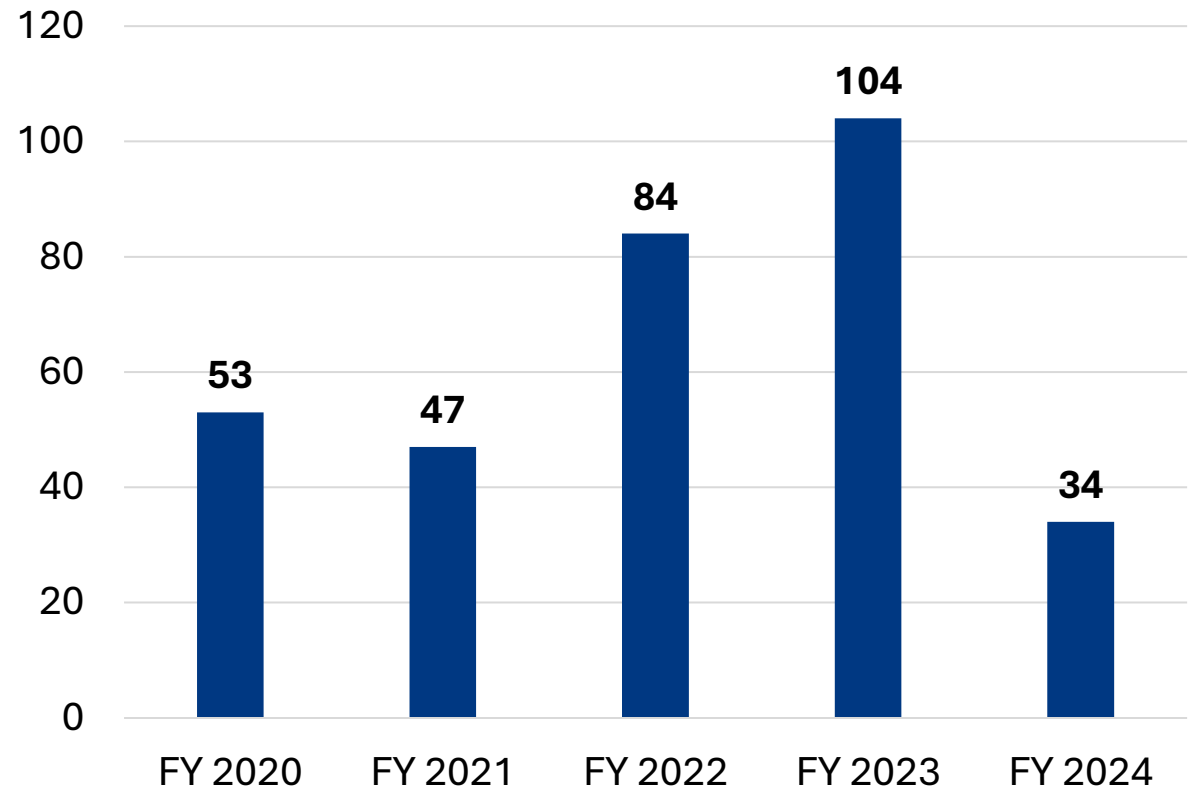
87% of new spending added during Senate debate supported local earmarks.

Senate Debate Preview

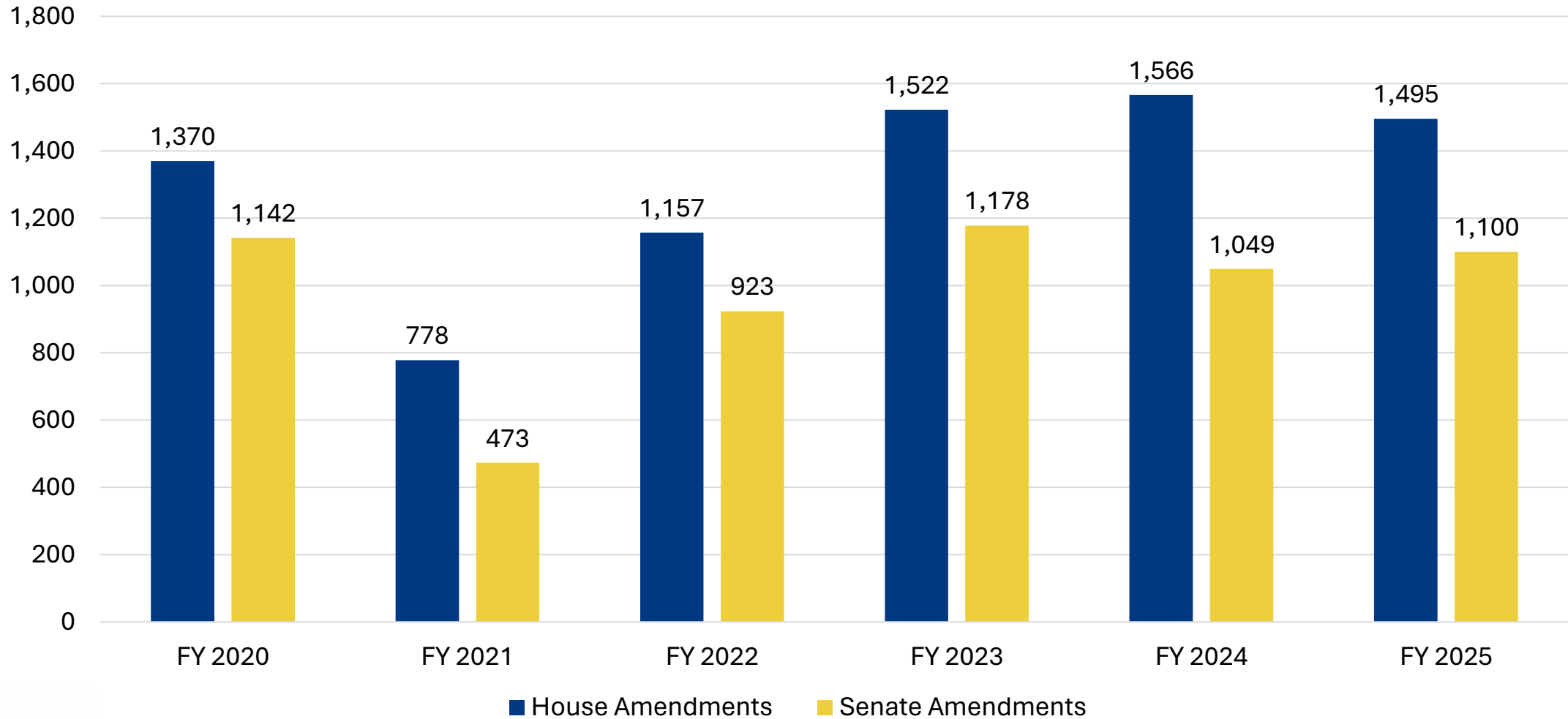
While total floor spending & adopted earmarks have increased in recent years, the number of adopted policy amendments adopted in FY 2024 sharply decreased.

Last year, the SWM budget included 57 outside sections out of committee and **34 policy sections were added on the floor.**

Senate Adopted Policy Amendments



Senate v. House – Filed Amendments



Senate v. House – Floor Spending

