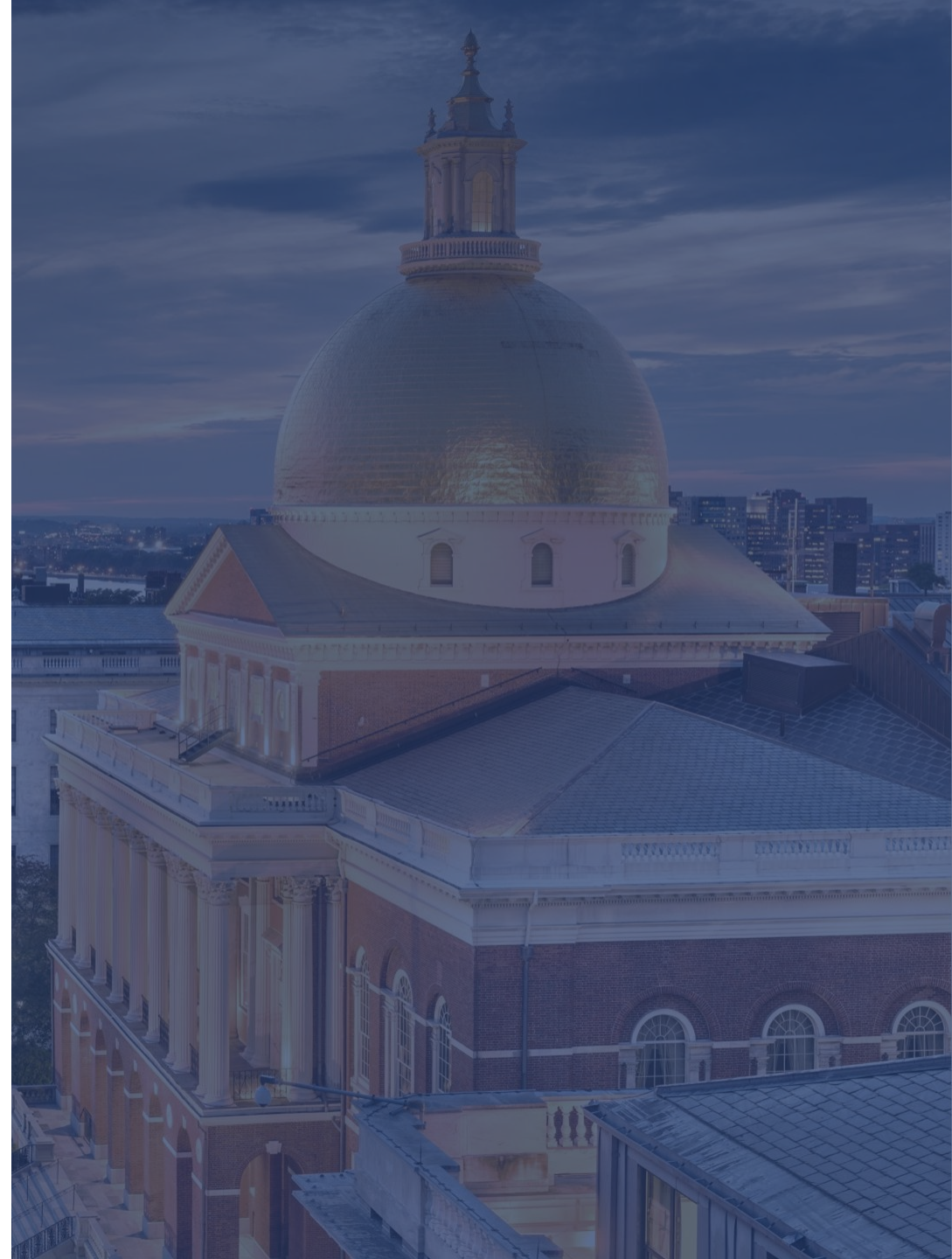




Massachusetts
Taxpayers Foundation

FY 2026 House Amendments *By the Numbers*

April 23, 2025



FY 2026 House Amendments

5 Things to Know:

1. House members filed **1,650 amendments**, 155 more than in FY 2025 and 84 more than in FY 2024.

2. The fiscal impact of all amendments is **\$2.45 billion**.*

*This estimate may be conservative, the fiscal impact for all amendments is not yet known.

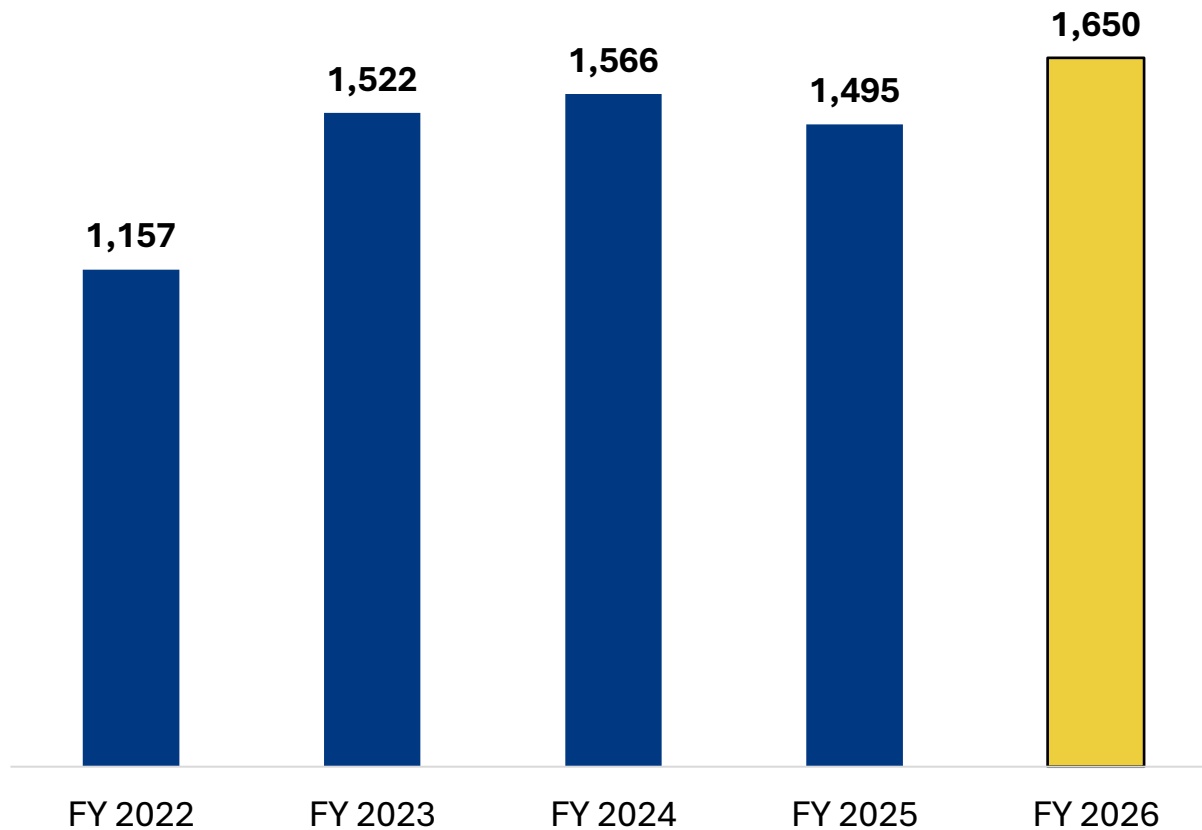
3. About **80% (1,317)** of the amendments are earmarks.

4. Only **20% (333)** of the amendments are outside policy sections, support programmatic funding increases, or introduce new line-item language.

5. Between FY 2023 – FY 2025, an average of **\$118 million** in additional spending was added during House Debate.

Amendment Historical Context

Filed Amendments by Fiscal Year



- House members filed **1,650** amendments to the FY 2026 HWM budget.
 - 155 more than in FY 2025.
 - 84 more than in FY 2024.
- Between FY 2015 – FY 2025, House members filed an average of 1,280 amendments.
- This is the highest number of amendments filed in at least the last 13 years, despite the economic concerns affecting the FY 2026 budget process.

Amendment by Type

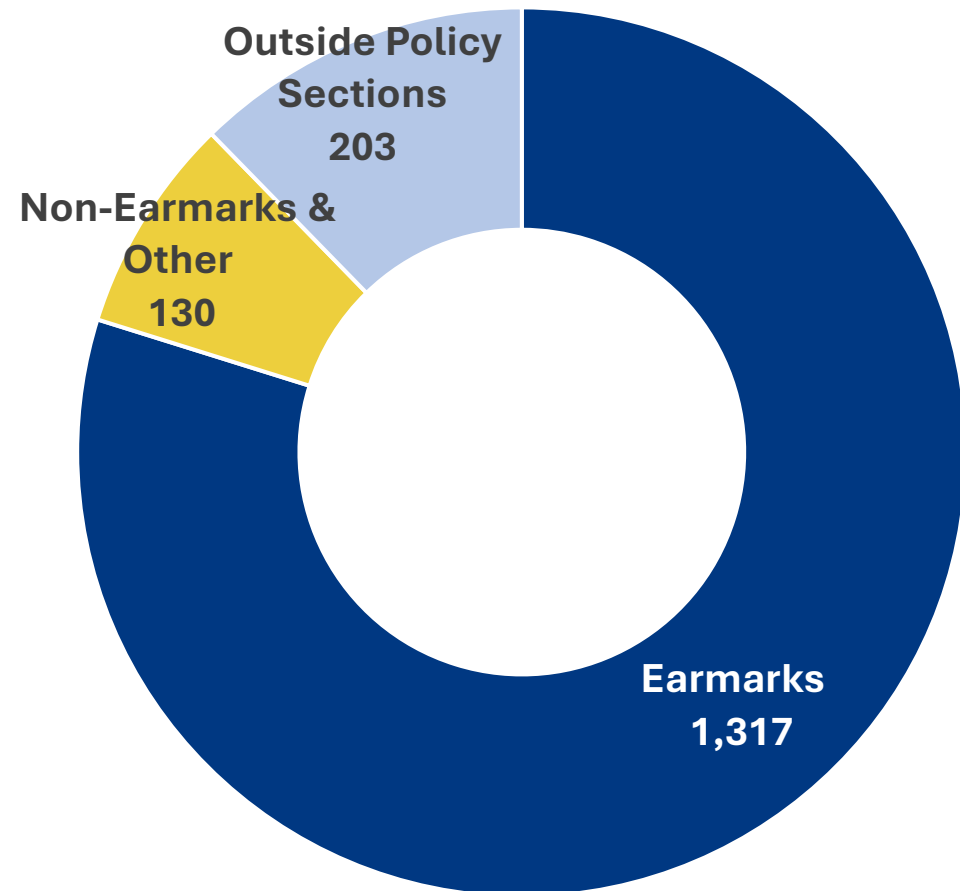
80% of amendments filed to the HWM budget are **earmarks**.

12% of amendments filed to the HWM budget are **outside policy sections**.

The remaining **8%**:

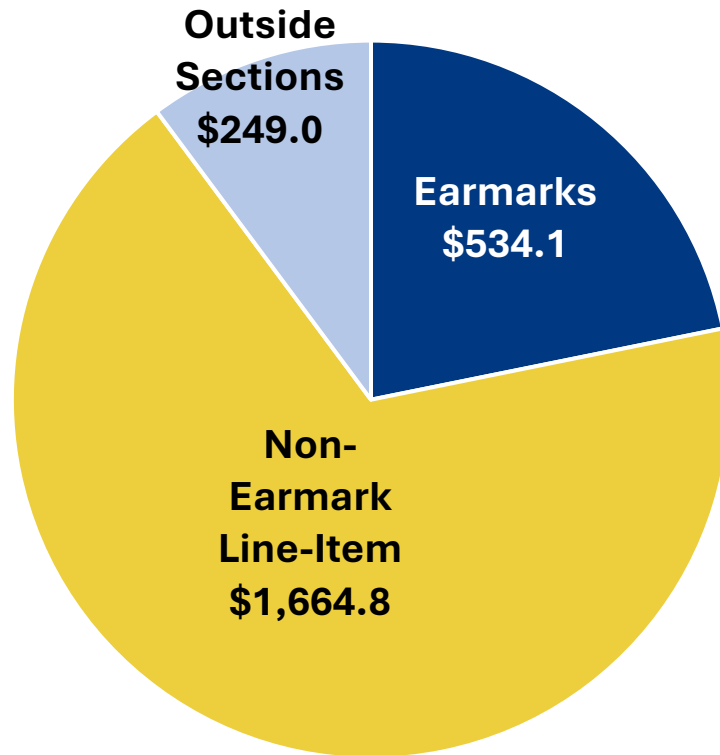
- Add new line-items to the HWM budget
- Increase line-item appropriations without a designated purpose
- Introduce new line-item language.
- Amend inside and outside policy language.

House Amendments by Type



Fiscal Impact of Amendments

Fiscal Impact of House Amendments by Type



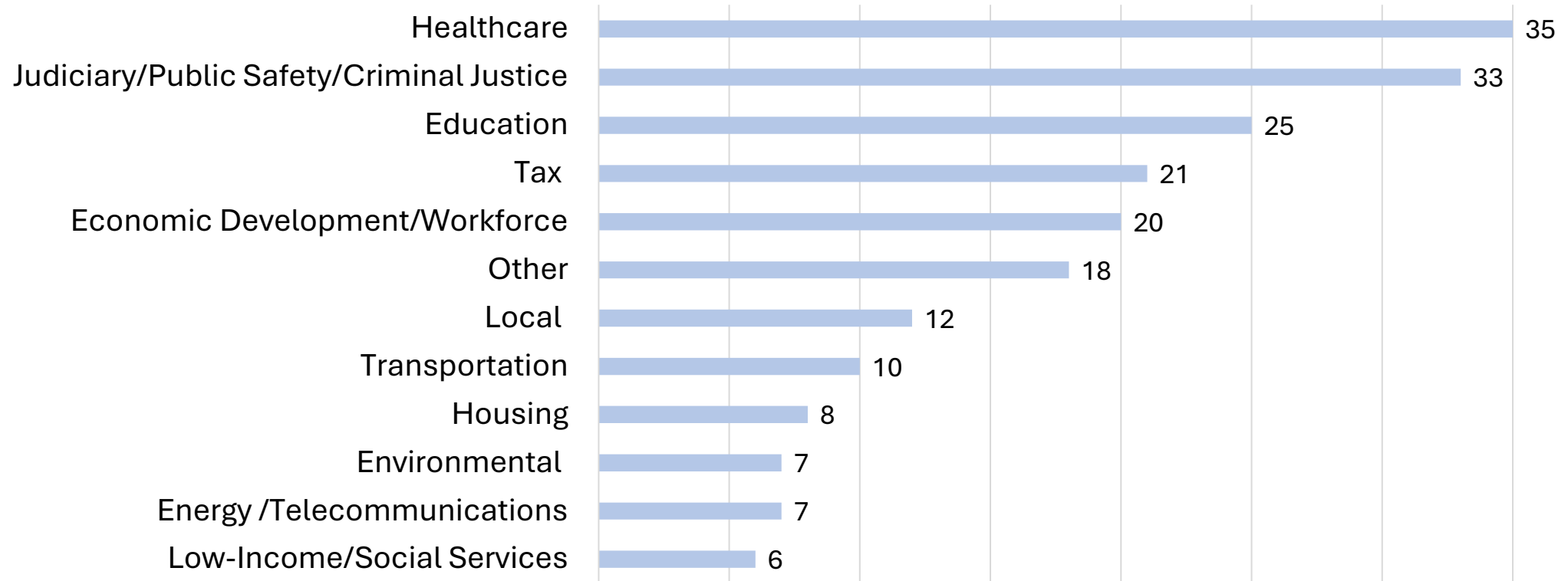
The estimated fiscal impact of all amendments filed to the House Budget is **\$2.45 billion**. This does not include the tax amendments summarized in slide 7.

Amendments that would provide programmatic funding increases carry the largest fiscal impacts.

Notable high-cost amendments are related to education & transportation programs, including proposals for:

- Chapter 70 State Aid for Public Schools
- Special Education Circuit Breaker
- Local Housing Authorities
- Chapter 257

Policy Amendments by Category

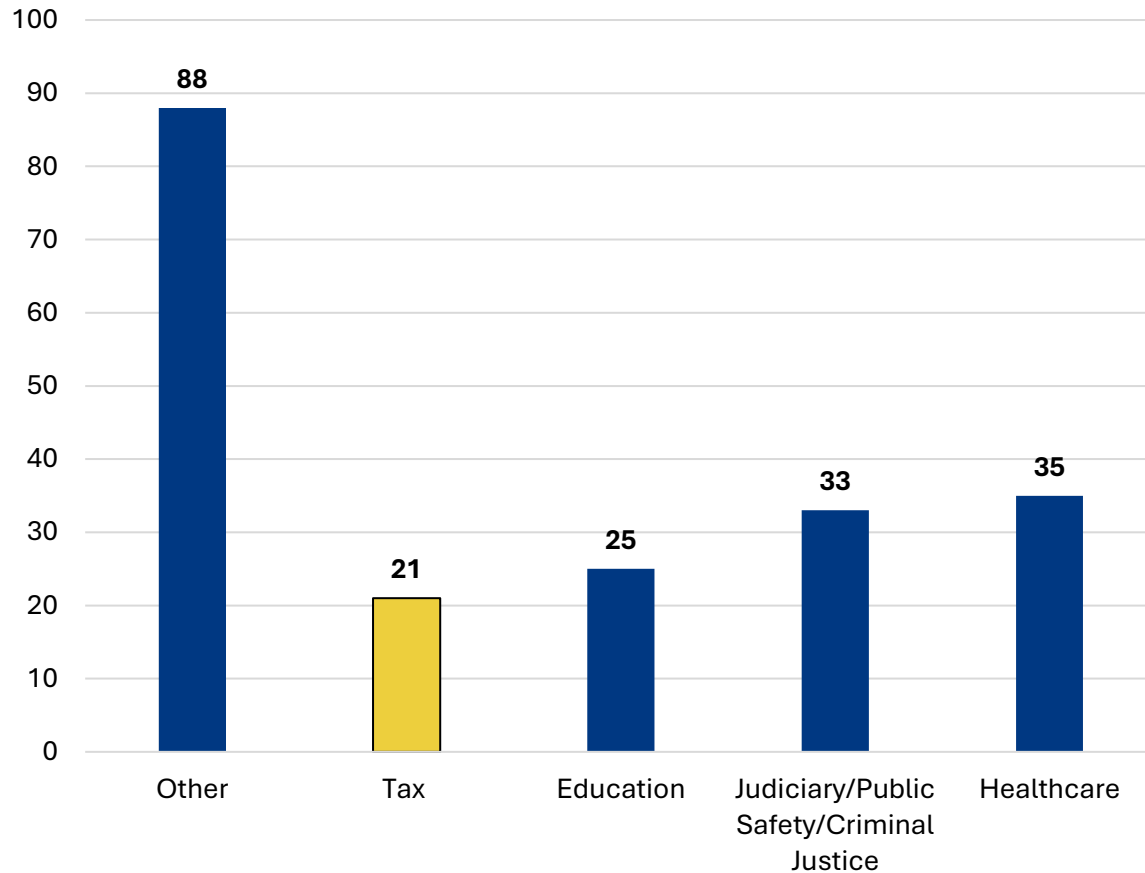


The most common policy area for outside section amendments is **Healthcare**, followed by **Judiciary/Public Safety/Criminal Justice** and **Education** policy proposals.

21 outside policy proposals are related to **Taxes**, and 10 are related to **Transportation**.

Tax Policy Amendments

Policy Amendments by Type



House members filed **20 unique outside sections** related to tax policy in FY 2026, compared to 17 outside sections in FY 2025.

Notable proposals include:

- Reducing or eliminating the income tax
- Reducing the sales tax
- Reducing the Gas Tax
- Eliminating the Death Tax

Although the estimated fiscal impact of these proposals is unknown, it ranges from \$2 million (Conservation Land Tax Credit) to **\$25 billion** (eliminating income tax).

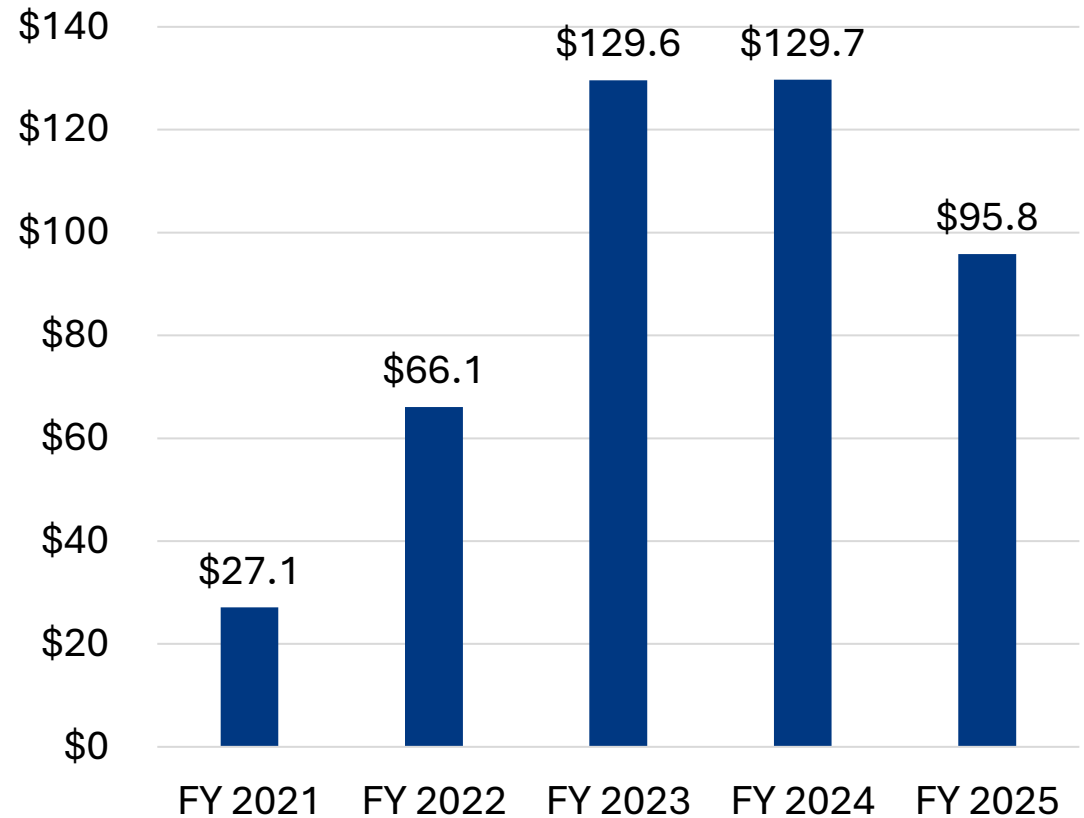
House Debate Preview

In FY 2025, the House added **\$95.8 million** in spending during debate, \$33 million less than was added in FY 2024 (\$129.7 million).

Between FY 2023 and FY 2025, an average of **\$118.4 million** in spending was added to the HWM budget during debate.

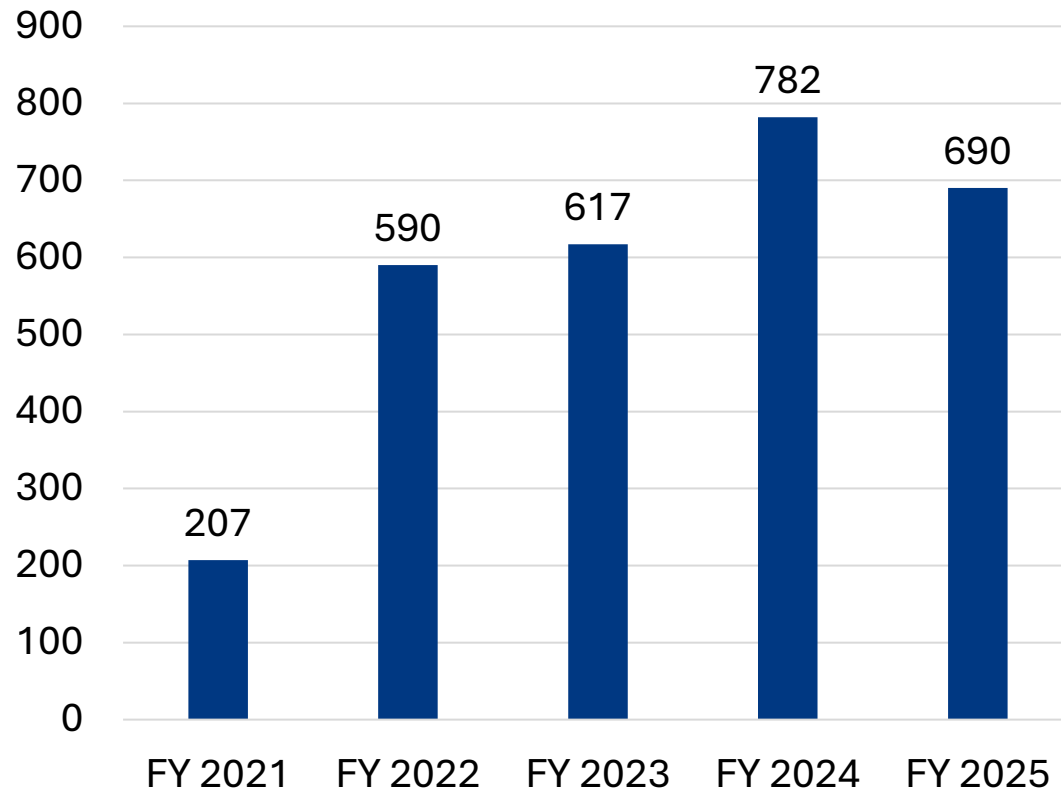
*In FY 2021, the budget debate process was impacted by the pandemic.

House Debate Spend by Year



House Debate Preview

Adopted Earmarks by Year



In FY 2025, the House adopted some form of at least 734 amendments, **49%** of all that were filed.

Within those amendments, the House added **690 earmarks** to the budget for specific communities, organizations, and projects.

84% of new spending added during House debate supported local earmarks.

House Debate Preview

While total floor spending & adopted earmarks have increased in recent years, the number of adopted policy amendments adopted in FY 2025 decreased.

Last year, the HWM budget included 90 outside sections out of committee and **28 policy amendments were adopted on the floor.**

Adopted Policy Amendments

